



# ATTS NEWSLETTER 41

JANUARY-MARCH 1983

After over three years of inactivity, the American Tax Token Society has returned. I would like to apologize for not producing ATTS Newsletter over this period. My failure to do so was for purely personal reasons and was contrary to the interests of the organization. Now we have to start from the beginning.

If you are interested in the continuation of a society of Sales Tax Token collectors, then please help. ATTS needs officers. It's simple. It doesn't cost anything. But it is essential. ATTS needs more than a journal to survive.

If you are willing to become an officer and to thus help to keep ATTS alive, write to me or to Secretary George Van Trump for more information.

There are a number of changes in this issue of ATTS Newsletter. With this issue, we convert to a regular 12-page quarterly publication. This cuts the workload of both the Secretary and myself, reduces costs of production dramatically, and still provides the reader with as many or more pages of information.

Instead of confusing Volume numbers and Number numbers, Whole numbers will be used in the future. This is the 41st issue of ATTS Newsletter. The Whole number appears in the top righthand corner of this page.

Finally, more readable headlines and larger, clearer copy type will be used in the future. This will hopefully make things a little more readable.

Please send your articles, comments, reports of new finds, etc. to:

Tim Davenport  
ATTS Editorial Office  
P.O. Box 614  
Corvallis, OR 97339

I need any articles pertaining to sales tax or Sales Tax Tokens. And I like to hear comments too, both positive and negative. Without them improvement is impossible.

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SCHIMMEL SALE HIGHLIGHTS compiled by the Editor....Page 4..  
Descriptions and prices realized of key lots of the Jerry Schimmel collection which was sold at auction in October of 1981. This represents an important "price update" of rare types of sales tax tokens.

# The Beginner's Page

by Tim Davenport  
(ATTS R-232)

## Principal Sales Tax Token References

There are two principal reference books for collectors of sales tax tokens. The most comprehensive source is Chits, Chiselers and Funny Money: A History and Catalog of United States Sales Tax Tokens, Receipts and Punchcards by Michael G. Pfefferkorn and Jerry F. Schimmel. The 267 page softcover book was published by Scorpion Publishers of Amherst, New York in 1977. Only 500 copies of the catalog were printed, all of which have been sold. Hence, used copies of this catalog are eagerly sought by Sales Tax Token collectors.

A second, smaller guide that is readily available is U.S. State-Issued Sales Tax Tokens by Jerry F. Schimmel. The first edition of this booklet was published by the American Tax Token Society in 1973 and is out of print, but a new and enlarged second edition was published in 1980 by Paul A. Cunningham of Tecumseh, Michigan. This pamphlet deals only with those tokens that were issued by state governments--not those issued by local authorities or by private merchants. Thus, while an excellent guide for the new collector, U.S. State-Issued Sales Tax Tokens is very limited in scope and generally not adequate for the specialist.

The written description of Sales Tax Tokens by their catalog numbers has been generalized. Catalog numbers taken from Chits, Chiselers and Funny Money follow a # sign--for example, the New Mexico 5 Mills black fiber is listed as NM#12. Numbers coming from U.S. State-Issued Sales Tax Tokens (second edition) follow a slash (-). Thus, the same New Mexico token may also be described as NM-7. The recommended form is to describe the token using both catalog numbers--the token in our example is NM-7(#12).

## Keys to the Series

Sales Tax Token collecting, like virtually every other facet of numismatics has its "keys"--difficult-to-obtain rarities that command premium prices. However, unlike coin collecting, one cannot obtain the token equivalent of a 1909-S V.D.B. almost instantly from a Coin World advertiser. Finding a key piece that is for sale is difficult, the finances involved are only secondary.

The key of the U.S. state-issued series is the New Mexico 5 Mills black fiber, NM-7(#12), of which there are approximately 7 known specimens. In November 1982 an Uncirculated specimen of this token sold for \$101.00 at auction, the first time ever that more than \$100 was paid for a single Sales Tax Token. A photo of the New Mexico black fiber token appears at right.



R.W. Henderson

The key of the extremely popular Illinois metal provisional series--a group of tokens issued in 1933 by various Illinois communities--is the aluminum token issued by the town of Astoria. A specimen of this token, IL#11, changed hands privately for \$75.00 in 1979. Fortunately, most Sales Tax Tokens cost considerably less.

# The Simplicity Tax Token

3

by George Frakes  
(ATTS F-4)

The government's first duty as stated by President Harding in his 1921 message to the Congress was to "lift the burdens of war-taxation from the shoulders of the American people." It was argued that some sort of new tax was needed. The principal types proposed were:

1. The general turn-over or general sales tax, which includes not only all turn-overs or transfers of commodities, but also sales of capital assets, real estate, etc.
2. The general commodity turn-over tax.
3. The tax on sales of manufacturers and wholesalers only.
4. The tax on final turn-overs of commodities or retail sales.

Newspapers all around the country approved of the general sales tax. There was even a group called The Tax League of America which was formed to aid in the adoption of the sales tax. One of the leading opponents of the new tax was a group known as The Farmers' Federal League.

The National Council of Traveling Salesmen's Associations, or N.C.T.S.A., with a membership of some 600,000 salesmen in 1921, was a composite of 28 of the most prominent salesmen's organizations in the country. The group served as a lobby for traveling salesmen, advocating the adoption of the absentee ballot, reduction of railroad fares, cutting of excess baggage fees, and the lowering of mileage rates for traveling salesmen.

At a February 1921 meeting of the Ways and Means Committee of the N.C.T.S.A., Committee Chairman Arthur J. Lewy announced that the organization would undertake a campaign for the passage of a 1% Simplicity Tax--a euphemism for a 1% national sales tax--to replace the war surtax. The Simplicity Tax token, listed in Chits... as SM#1, is apparently a remnant of this unsuccessful campaign.



R.W.Henderson photos

SM#1 Simplicity Tax Token

Obv. SIMPLICITY TAX / WRITE YOUR CONGRESSMAN / AND  
RECOMMEND / THE 1% SIMPLICITY TAX / NATIONAL  
COUNCIL / OF TRAVELING SALESMEN'S /  
ASSOCIATIONS / AMERICA //

Rev. 1% / SALES / TAX / PENNY / 1921 / N.C.T.S.A. //

26.5 mm Copper Approximately R-7, Rare, 11-15 known

# Schimmel Sale Highlights

The Jerry Schimmel Sales Tax Token Collection was dispersed on the open market in Paul Cunningham's Mail Bid Sale Number 39, which closed October 23, 1981. While prices realized in this sale were very low in some cases, probably due to the limited number of Sales Tax Token collectors who subscribe to Mr. Cunningham's catalogs, the comprehensive nature of Mr. Schimmel's collection makes this sale very important as a sort of price update. Many pieces were sold individually for the first time in this sale. The prices realized--which are listed here--will be very useful in estimating the values of rarities which may come to the market in the future.

It probably goes without saying that Mr. Schimmel is one of the most important collectors in the history of our hobby. He was the founder of ATTS in 1971 and the author of U.S. State Issued Sales Tax Tokens (1973; 1980), co-author of Chits, Chiselers and Funny Money (1977), and Editor of ATTS Newsletter for over three years. His collection was built upon the collection of R.W. "Dick" Johnson, which Schimmel purchased in 1970.

Due to space limitations, only highlights of the sale are listed here. There are many.

lot	P.R.
208. AL#16 1 mill lt. grey fiber 2 circles VF	\$ 3.05
209. AL#17 1 mill bluish fiber 1 circle Unc.	6.05
210. AL#19 1 mill dark blue fiber 1 circle XF	21.00
211. AL#20 5 mills reddish brown fiber (odd)	5.26
215. CA#4b Leighton Dairy Lunch original	
20¢ pink imperforated single	23.00
216. CA#9a same 15¢ orange perforated pair	10.00
217. CA#1R-7R same set of 7 reprint imperf. pairs (5¢, 10¢, 15¢, 20¢, 25¢, 30¢, 35¢) stamped "THIS TOKEN A REPRINT" reverse	no bid
218. same set of 7 reprint imperf. pairs but no purple rubberstamp on the reverse	11.00
219. same set of 7 perf. reprint pairs with "THIS TOKEN A REPRINT" on reverse	10.00
220. same set of 7 perf. reprint pairs with no purple rubberstamp on the reverse	11.00
229. CA#22 Warboy's single white gummed sticker. Different and unique (R-10)	21.50
236. CO#11 2 mills brown fiber nice Unc.	6.00
237. CO#3 2 mills red fiber with cross center punch, believed to be a pattern VF	28.00
247. IL#10 Astoria aluminum F-VF	41.05
248. IL#13 Beardstown bronze VF-XF	4.25
249. IL#14 Bunker Hill brass XF	2.25
252. IL#17 Casey bronze XF-AU	17.00
256. IL#20 Depue brass VF-XF	25.00
257. IL#22 El Paso bronze XF	8.00
259. IL#25 Gillespie brass AU	2.50
261. IL#27 Hoopston aluminum Unc.	3.75
263. IL#30a Jacksonville brass ¢ to right XF-AU	3.75
266. IL#32 Kankakee aluminum Unc.	3.75
268. IL#35 Ladd bronze AU	9.00
270. IL#42 Mattoon aluminum XF	2.75
273. IL#46ca Moline aluminum very thin (1 mm) XF	17.00
277. IL#57 Pike County bronze Unc.	4.16
279. IL#78cb Rock Island aluminum very thin Unc.	7.76

282.	IL#79	Rossville aluminum XF-AU	\$ 7.56
283.	IL#83	Rushville bronze XF	14.00
288.	IL#91	Virginia brass AU	7.00
290.	IL#93	Witt aluminum AU	5.75
291.	IL#96	Wyoming bronze AU	7.56
297.	IL#24	Geneseo yellow cardboard Unc.	18.00
298.	IL#36	LaMoille blue cardboard Unc. reverse cs. "LA MOILLE MERCANTILE"	30.00
299.	IL#47	Momence yellow cardboard VG-F	13.00
300.	IL#52	Ohio white cardboard Unc.	30.00
301.	IL#54	Peoria green cardboard VG (R-10)	33.00
302.	IL#55	Peoria orange cardboard VF	11.00
303.	IL#72	Princeton blue cardboard Unc.	5.25
305.	IL#81	Rushville red cardboard XF	25.21
306.	IL#94	Wyanet white cardboard VF	11.00
307.	IL#103	Canton News Stand white cardboard unique (R-10) F	33.00
308.	IL#105	(Canton) Greenwells white cb. VF	33.00
309.	IL#106	(Canton) News Stand white cardboard unique (R-10) XF	35.00
310.	IL#107	(Canton) Pfister white cardboard unique (R-10) VF	35.00
311.	IL#109	(Canton) Terrills white cardboard partial reverse rubberstamp "...Druggist/ ...ST.," unique (R-10) VF	35.00
312.	IL#111	Charleston green cardboard with partial reverse rubberstamp in black unique (R-10) VF	35.00
313.	IL#114	(Chicago) Messinger's yellow ticket unique (R-10) G-VG	35.00
314.	IL#120	(Chicago) Thompson's Restaurant grey ticket unique (R-10) Unc.	16.00
315.	IL#9	Arcola red cardboard Unc.	9.00
317.	IL#43a	Mendota blue cardboard large fraction XF	13.00
318.	IL#43b	same small fraction F	30.00
319.	IL#58	Pinckneyville blue cardboard VF-XF	19.00
320.	IL#59	same green cardboard AU	13.00
321.	IL#60	same manila cardboard Unc.	8.75
322.	IL#61	same peach cardboard XF	35.00
323.	IL#62	same pink cardboard VF	30.00
324.	IL#63	same white cardboard VF	19.00
325.	IL#64	same yellow cardboard XF	30.00
326.	IL#67	same 45 mm. manila cardboard Unc.	5.25
326a	IL#73a	Randolph Co. original manila cb. block of four. countersigned on reverse "Jerry M. Bates/#4" (Jerry cut up one full card for collectors, signed and numbered each block to verify their authenticity. There are a few such blocks around.	2.00
327.	IL#87	Tiskilwa orange cardboard Unc.	12.00
328.	IL#88	same brown cardboard Unc. unique	35.00
329.	IL#99	(Cairo) F.W. Woolworth Co. 1¢ memo type slip, white. Unique (R-10) VF	35.00
330.	IL#113	Chicago, Kraemer Drug Co. blue paper unique (R-10) VF	35.00
331.	IL#115	(Chicago) Raklio's Restaurants green cardboard unique (R-10) punched	16.00
332.	IL#116	Thompson's Restaurants pink punch card unique (R-10) punched	26.00

333. IL#117 Thompson's Restaurants green punch card Unc.	\$58.00
334. IL#118 same pink punch card Unc.	11.00
335. IL#74a Randolph Co. reprints, card of 40 with rubberstamped reverse Unc.	30.00
336. IN#1 Weish Ristine Anti-Sales Tax aluminum (1960) XF	6.87
337. IN#2 I Protest Gov. Welsh's Sales Tax white cardboard Unc.	6.87
343. KY#7 State-issued receipt, 1¢ white Unc.	8.00
344. KY#8 same 2¢ yellow Unc.	8.00
345. KY#9 same 3¢ green hinge mark on reverse Unc.	16.00
346. KY#10 same 4¢ pink cancel pencilmarks on reverse Unc.	21.00
347. KY#11 same 5¢ blue Unc.	26.00
348. KY#13 Habit, M.H. Taylor green punchcard inscribed "Ed Harris" unique (R-10) punched	23.00
349. KY#14 (Lexington), Grosche Bakery white punchcard unique (R-10) punched and clipped to cancel	20.26
356. MI#2a "State of Michigan" booklet pane of 10 on pink "Kroger Markets" paper. 2¢ Bottom 2 coupons have been detached but accompany pane.	34.00
357. MI#3a same pane of 10 on blue paper. 3¢ Bottom 2 coupons detached (as above)	34.00
358. same but a set of 5 single coupons: MI#1b, 2b, 3b, 4b, 5b.	72.00
359. "State of Michigan" banner type coupons. Set of 8 panes of 5 coupons each. MI#9a, 10a, 11a, 12a, 13a, 14a, 15a, 16a.	121.00
360. same but a set of 6 single coupons: MI#11b, 12b, 13b, 14b, 15b, 16b.	60.00
361. MI#14a same pane of 5 50¢ on lt. yellow. No stub. Reverse is rubberstamped in purple on each single coupon: "CLARENCE O. SHERRILL / 2211 EAST HILL AVENUE / CINCINNATI, OHIO"; Across the five coupons handwritten in blue ink is: "Copyright 1935 by / C.O. Sherrill". Unique.	15.00
363. MN#1 Lavender Penny paper with gummed reverse Unc.	7.25
365. MS#5 1 Mill white fiber Unc. discolored somewhat by oxidation.	2.55
366. MS#7 5 Mills red fiber Unc.	4.10
367. MO#17a 1 Mill large cardboard with partial manufacturer's pressure stamp on rev. "NITARY / 8-19-19" about Fine.	5.25
369. MO#18a 5 Mills large cardboard with partial pressure stamp on reverse. about Fine.	5.75
COUNTERSTAMPS. ON REVERSE OF MO#17b (LARGE 1 MILL).	
375. Banjo Candy Co. printed in blue About Fine	8.00
376. Cohen trading stamp stuck on Fine.	3.00
377. Culkin Stamp Co. rubberstamped in blue Fine	1.55
378. Try Dad's Cookies printed in black AU	no bid
379. Geo. Janeff Parking printed in black VF	8.00
380. Also Good in LA purple rubberstamp VF	no bid
381. same printed in red (straight lines) VF	no bid

382. Merchants Exchange Barber Shop black rubberstamp AU	\$ 3.50
383. Orient Coal blue rubberstamp About Fine	2.55
384. Rambler Gasoline blue-green rubberstamp VF	no bid
385. same magenta rubberstamp VF	no bid
386. St. Louis Ice, Coal, Coke blue rubberstamp VF	3.50
387. Bachelor Family Laundry printed in black VF	5.60
388. Valley Finance Corp. printed in black AU	3.50
393. Herbert E. Rowald printed in black Unc.	1.00
395. End This By Voting a Republican Ticket black rubberstamp AU	no bid
396. No Bologna 1935 black rubberstamp AU	3.55
398. Vote Republican and Repeal This Silly Tax magenta rubberstamp VF	2.55
406. On MO#18b The Motor Market black rubberstamp XF	2.75
407. On MO#18b Charles C. Stump printed in black Unc.	1.00
408. On MO#20 We Want Roosevelt Again In 1940 printed in black VF	no bid
409. On MO#20 UC (purportedly University City) purple rubberstamp About VF	no bid
411. NB#1 Omaha Chamber of Commerce Anti-STT Unc.	6.88
412. NB#2 Tangier Temple Unc.	7.26
413. NB#3 We Don't Use Funny Money 32mm VF-XF	7.26
414. NB#4 same 35mm Unc.	7.26
415. NB#6 Nebraska No Sales Tax red and blue on silver gummed stamp, some paper remains stuck to reverse.	6.88
416. NB#7 Nebraska America's White Spot black on silver embossed paper Unc.	2.55
417. NB#8 Buy Nebraska Real Estate red and blue on white paper, no gum Unc.	6.88
420. NM#10 5 Mills copper error type BU	4.60
421. NM#11 1 Mill white fiber Unc.	9.50
422. NM#12 5 Mills black fiber Unc.	75.00
424. NC#1 Charles Store Co. memo unique (R-10)	7.00
425. NC#2, #3, #4. Delk's 5-10-and 25¢ Store Set of 3, all unique (R-10) Unc.	10.00
426. NC#5, #6, #7, #8, and one unlisted. Eagle Stores Co. coupons. All 5 are Unc.	12.00
427. NC#9 W.R. Faucette Co. green coupon Unc.	10.00
428. NC#10 Ben Franklin Stores green coupon Unc.	14.00
429. NC#11 and #12. French's Variety Store #11 had two corners torn off and was crumpled, #12 is Unc. Both unique (R-10)	9.00
430. NC#13 W.T. Grant Co. green coupon unique (R-10) Unc.	7.00
431. NC#14, #15, #16, #17. H.L. Green Co. Set of four white coupons, all Unc.	15.00
432. NC#18 same green memorandum, slightly faded Unc.	14.00
433. NC#19a, #19b, #19c, #20b. S.H. Kress & Co. Set of four buff and light yellow coupons All Unc.	15.00
434. NC#22 same tear-coupon type Unc.	14.00
435. NC#23 and #24. McLellan Stores Co. set of two white coupons, two different type faces, one Unc., one VF. Both unique	11.00
436. NC#25 same McLellan is misspelled, white tear-coupon type	14.00



438. NC#28 Postoffice Lunch 1/3¢ Unc.	\$10.00
439. NC#29a, 29b. Rose's. Set of two white coupon type, both Unc.	14.00
440. NC#30 same, pink tear-coupon type Unc.	14.00
442. NC#33 Wallace 5-10-25¢ Stores yellow coupon Unc.	14.00
443. NC#34, 35. F.W. Woolworth Co. set of two tear coupons, violet & pale blue. Unc.	12.00

A large lot of Ohio sales tax material, including many rarities was sold to a bidder for \$429.00. The lot included sale lots #444 through 552.



JERRY F. SCHIMMEL, 49 takes a break from his sales tax token cataloging by relaxing with a beer in this 1977 photo.

(photo courtesy J.F.S.)

554. OK#5 1 Mill Aluminum Check/Pensions XF	\$ 5.25
556. OK#9 1 Mill white transitional fiber VF	9.00
560. OK#15 1 Mill orange brown fiber Unc.	13.00
563. OK#2 PATTERN: 1 Mill aluminum Token/Pensions with star center hole. Unique (R-10) Unc. with some light corrosion.	28.00
574. PA#5, 8, 12, 13. Set of four "Penna." 5 coupon booklet panes, without stubs. 5¢ on lt. blue-green, 10¢ on buff, \$1 on pink, \$5 on lt. yellow-green.	22.00
575. PA#5, 8, 10, 11, 12, 13. same, set of six single coupons.	60.51
576. PA#8 Single coupon with rubberstamp on reverse: CLARENCE O. SHERRILL / 2211 EAST HILL AVENUE / CINCINNATI, OHIO and partial autograph in ink. Unique.	8.00
577. BRIEF STATEMENT OF THE SHERRILL COUPON METHOD. 1935 pamphlet, as pictured in ATTS Newsletter, Volume 3, No. 1.	10.00
577A. TX#2 Vote for Jake Johnson, gold anodized aluminum. Holed at top, else VF-XF.	8.00
578. TX#3 Vote for Stanford Smith, aluminum anti-STT AU	8.00
579. TX#4 Vote for Franklin Spears, aluminum anti-STT Unc.	8.00
580. TX#6 No Sales Tax Dean Johnston Legislature aluminum anti-STT AU	8.00
587. WA#3 PATTERN: copper pattern based on the 1935 aluminum design. Toned XF-AU, minimum bid: \$50.00.	55.05
588. WA#17 Cardboard printer's proof of series B blue cardboard state issue. This is a pair joined vertically. Blank reverse. Unique (R-10)	30.00
592. WA#40 Centralia brown cardboard Unique Unc.	17.00



593. WA#41 Centralia orange cardboard with town name deleted and "1935" substituted VF	\$17.00
594. WA#42a, 42b. Colfax. lot of two pale green cardboard tokens, both large and small legend types, both Unc.	25.00
595. WA#43 same but small legend on off-white cardboard AU	23.00
596. WA#44 Kelso blue cardboard AU	19.00
598. WA#47 Longview brown cardboard unique (R-10) Unc.	23.00
599. WA#48 Pasco-Kennewick red cardboard Unc.	12.00
602. WA#52 Walla Walla cream cardboard Fine	11.00
603. WA#58 Kirkland, Daris Women's Apparel orange cardboard Unc.	44.00
604. WA#63a Seattle, Brehm's Stores green cardboard VF	9.00
604A. WA#64a (Seattle), Brewster Cigar Co. green cardboard VF	9.00
606. WA#66a (Seattle), Eba's Mutual Groceries green cardboard VF	17.11
607. WA#67a (Seattle), Eba's Mutual Piggly Wiggly green cardboard VF	22.00
609. WA#68a Seattle, Farwest Litho & Printing green cardboard XF	5.00
610. WA#69 (Seattle), Freda Gandler white cardboard Unc.	7.10
611. WA#70a Seattle, G.O. Guy green crdbd. VF	7.50
614. WA#79 Seattle, Western Thrift Stores salmon cardboard Unique (R-10) Fine	39.00
615. WA#83 (Tacoma), Chappell & Grimes yellow cardboard Unique (R-10) F-VF	3X.00
617. WA#68b Seattle, Farwest Litho & Printing unbroken green card of 5	5.00

## TENINO WOODEN SALES TAX TOKENS.

620. WA#88 The Drug Shop orange; blank rev. R-10	34.00
621. WA#94 Jiffy Lunch blue-green; blank rev.	25.26
622. WA#95 Jiffy Lunch green; blank rev.	7.50
623. WA#96 L.A. McLain blue; blank rev.	18.55
624. WA#97 L.A. McLain green; blank rev.	14.00
625. WA#98 L.A. McLain red; blank rev.	7.50
626. WA#101a L.A. McLain purple; blank rev. 19mm	8.00
627. WA#101b L.A. McLain purple; blank rev. 21mm	8.00
628. WA#103a Paramount Service Station red; blank rev. "Small Letters"	7.50
629. WA#104 Paramount S.S. green; blank rev.	8.00
630. WA#105 Paramount S.S. green; d.r. rev.	17.00
631. WA#106 Paramount S.S. green; d.l. rev.	29.00
632. WA#107 Penny's Garage blue; blank rev.	17.00
633. WA#108 Penny's Garage blue-green; blank rev.	9.50
635. WA#111 Tenino Cash Market green; blank rev.	8.00
636. WA#113a Thurston Co. Independent blue-green "small" legend; blank rev. Unique (R-10)	28.00
637. WA#113b T.C.I. blue-green "large" legend	17.00
638. WA#114 T.C.I. green; blank rev.	8.00
639. WA#117 T.C.I. red; blank rev.	7.50
640. WA#119a T.C.I. green; large donkey rev. no cigar in red-brown	5.00
641. WA#119b T.C.I. green; large donkey rev. in red	14.00
642. WA#122 T.C.I. green; small donkey rev.	8.00
643. WA#123 T.C.I. green; d.r. rev. in red	5.00
644. WA#123 T.C.I. green; d.r. rev. in red-brown	13.00
645. WA#124 T.C.I. green; d.l. rev. in red	4.00

646. WA#124 T.C.I. green; d.l. rev. in red-brown	\$13.00
647. WA#125 E.E. Walker blue; blank reverse	25.26
654. WA#117 T.C.I. red; blank rev. An uncut strip of five tokens. Apparently the only known full strip of this series.	8.05
655. WV#2 Clarksburg, W.T. Grant Co. Unbroken orange card of eight coupons, company name with serifs	16.00
656. WV#1 same, but company name without serifs. Bottom 2 coupons have been removed.	21.00
657. WV#3 S.S. Kresge, Store No. 135. Yellow paper. Unique (R-10) XF	23.00
658. WV#4 same, but Store No. 139. Medium Yellow. XF	9.00
659. WV#4 same, but pale yellow. XF	no bid
660. WV#5 same, but Store No. 391. Word "STORE" is on 6th line. Unique (R-10) Unc.	21.00
661. WV#6 same, but word "STORE" is on 5th line Uncirculated	9.00
662. WV#8 J.G. McCrory Co. White slip. 21 dots per 10 mm after the word "DATE" Unique (R-10) XF	6.00
663. WV#9 same, but only 14 dots per 10 mm after the word "DATE" Unique (R-10) XF	23.00
664. WV#10 McCrory's white slip. The words "WE APPRECIATE..." are without serif. XF	9.00
665. WV#12 same, but "WE APPRECIATE..." has serifs. No union bug. XF	21.00
666. WV#13 same, but no "WE APPRECIATE..." XF	9.00
667. WV#14 G.C. Murphy Co. Unbroken green card of eight coupons. Unc.	18.00
668. WV#15 same, small white slip. Unique (R-10) VF	23.00
669. WV#16 same, larger green slip. Company name in upper case letters. Unique (R-10) XF	10.00
670. WV#17 same, company name smaller in both upper and lower case letters. Unique (R-10) VF	23.00
671. WV#18 J.J. Newberry Co. White slip. VF	6.00
672. WV#19 Silvers 5-10 & \$1 Stores. White slip. Second line "SALES TAX MEMORANDUM" has serifs and is 35mm long. VF	17.00
673. WV#20 same, but second line is 39 mm long. Unique (R-10) VF	1.50
674. WV#21 same, but second line is 46 mm long. Uncirculated	18.21
675. WV#22 same, but second line is 49 mm long. With union bug. Unique (R-10) XF	19.00
676. WV#23 same, second line is without serifs. Reverse is rubberstamped "H.L. Green Co. 133 / 219 Capitol St. / Charleston, W. VA." Uncirculated	16.17
677. WV#24 F.W. Woolworth Co. Yellow slip. Name has serifs. Unique (R-10) XF	10.00
678. WV#25 same, but paper is pale buff. Unc.	20.00
679. WV#26 same, yellow paper. Words "DATE" and "STORE" are in italics. Unc.	20.00
680. WV#27 same, medium buff paper. Name is without serifs. Unc.	9.00

FOR A COMPLETE ILLUSTRATED CATALOG OF THE SCHIMMEL SALE,  
CONTACT PAUL A. CUNNINGHAM, BOX 1, TECUMSEH, MI 49286.

# Organizational Report

American Tax Token Society  
Secretary and Treasurer's Report

As of January 1, 1983

The ATTS Library has been turned over to the American Numismatic Association.

## CHECKING

Balance	\$ 367.14	(As of April 1, 1979)
Expenses	63.60	Newsletter--McMann
	98.51	Newsletter--Davenport
	6.75	Ribbons for 1980
	15.00	ANA dues for 1980
	8.00	TAMS dues for 1980
	6.75	Ribbons for 1981
	15.00	ANA dues for 1981
	8.00	TAMS dues for 1981
	20.00	Postage
total	231.61	
Receipts	24.00	1980 dues from members
New Balance	159.53	Account Closed on 1/1/82

## SAVINGS

Balance	\$ 627.83	(As of April 1, 1979)
Receipts	32.96	Interest for 1980
	34.69	Interest for 1981
	159.53	Deposit of Checking Funds
	44.88	Interest for 1982
New Balance	899.89	

ATTS currently does not have a checking account and is not a member of either ANA or TAMS. The current savings account balance is \$899.89.

## In The Next Issue

New Finds will be featured in the next issue of ATTS Newsletter. Included will be a listing and photos of an unreported Illinois private Sales Tax Token struck in metal and a complete illustrated listing of California Leighton Dairy Lunch originals.

If you have located any new types or varieties that can be added to the listing of New Finds, please contact the Editor immediately.

ATTS Newsletter number 42 is due out by April 30. Contributions of articles for publication and comments on past articles are eagerly sought.

Please keep your organization alive by joining for 1983 and signing up a few new members. Bring your collection and a couple back issues of ATTS Newsletter to your local coin club and see if you can stir up some interest in your town...



# ATTS NEWSLETTER 42

APRIL - JUNE 1983

Hello again!

I'm pleased to report that the initial response to the return of the American Tax Token Society has been very good. A sizeable number of "old members" have rejoined for 1983 and an additional three dozen or so "new members" have been added to the ranks of the organization since the publication of ATTS Newsletter 41 some three months ago. This is a promising start--although the organization will need to at least double in size to provide a solid foundation for the publication of an illustrated 12 page quarterly in 1984 and beyond.

One factor has made ATTS's future look increasingly bright--the generosity of its members around the nation. Whether you donated one dollar or ten--or simply purchased a set of back issues--the added revenue has really made a difference!

Thanks to: Albert Albright, William Ashworth, John Barnes, Leora Davis, William Devlinney, George Dillingham, Joe Bidwell, E.D. Ebert, A.H. Erickson, Glyn Farber, David Gladfelter, Richard Halteman, Lawrence Hopper, F.C. Kettenbrink, Donald Kleckner, Richard Lane, Ronald Lang, Merlin Malehorn, Daniel Sickels, William Trigg, Edward Tupper, Prentice Wright, Tom Woolridge... I'm terribly sorry if I've missed anyone through oversight. Thank you all.

I wish to also thank Jerry Schimmel for the photos of the new I.D. Cafe token and for providing a list of potential ATTS members, Rich Hartzog for his time in tracking down a handful of "lost" members, and George Van Trump for continuing in his tradition of excellence as the organization's Secretary-Treasurer.

With the spate of new members, I'm sure I've made errors: if anyone has paid 1983 dues but has not yet received a copy of ATTS Newsletter 41, please drop me a note and I'll rush you a copy.

I'm still looking for articles, comments, and reports of New Finds. Let me hear from you!

Tim Davenport, Editor

## In This Issue...

THE BEGINNER'S PAGE by Tim Davenport.....Page 2..

Short articles on "Why Sales Tax Tokens Were Issued" and on "The Three Basic Types" of Sales Tax Tokens, written for the beginning collector.

NEW FINDS.....Page 3..

Five pages of unreported Sales Tax Tokens and related material, including a 1/3c aluminum Illinois maverick and Iowa pattern coupons from 1935.

ATTS MAILBAG: Oklahoma Hoard Found.....Page 10.

A letter to the editor from ATTS member Irv Swalwell giving details on perhaps the largest hoard of Sales Tax Tokens ever found.

# The Beginner's Page

by Tim Davenport  
(ATTS R-232)

## Why Tax Tokens Were Issued

Sales tax tokens were a product of the hard times of the Great Depression. With the advent of the sales tax during this period, consumers making small purchases, say of a nickel or so, found themselves forced to pay a full penny extra for sales tax. This represented a sales tax overcharge--and one that many consumers could ill afford, given the harsh nature of the times. Many states solved this problem of overcharging customers making small purchases by issuing sales tax tokens, fractional cent devices ranging in value from 1 Mill (1/10¢) to 5 Mills (5/10=1/2¢). In this way, consumers could pay the exact tax on small purchases and keep a fraction of their "sales tax penny" as change.

Sales tax tokens were actually used in commerce as fractional coinage--although the tokens were generally not redeemable for cash. Thus, sales tax tokens should occupy a niche in American numismatics--an intermediate device, halfway between privately-issued "good for" tokens and United States legal tender.

## The Three Basic Types

Three basic types of sales tax tokens were issued:

### PROVISIONAL ISSUES

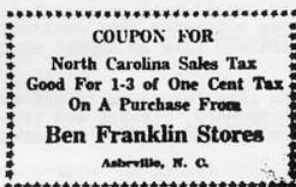
These tokens were issued by local Chambers of Commerce or Service Clubs for use in local businesses throughout the community for which they were issued. This type of token was used in 1933 in Illinois and in 1935 and 1941 in Washington. The issues from Illinois are especially popular with collectors. An example of a provisional sales tax token appears in the photo to the right.

#### Emergency Tax Tokens

REDEEMABLE BY STORES FOR ONE  
SALES TAX TOKEN ON OR BEFORE  
JUNE 1, 1935  
LONGVIEW RETAIL MERCHANTS ASSN.

### PRIVATE ISSUES

These tokens were issued by individual businesses and were good only in the store for which they were issued. They were made for two basic reasons: as a service to the customers of the establishment and/or as an advertising promotion. This type of token was utilized in eleven different states, some of which--such as California, Kentucky, Michigan, North Carolina, and West Virginia--did not issue any other type of sales tax tokens.



### STATE ISSUES

These tokens were issued by the Departments of Revenue of 12 different states from the years 1935 to 1955. Due to the large quantities of most types that were issued, state issues are the type of sales tax token most frequently encountered. State issues are also the least expensive and the most collected type of sales tax tokens. There are about 95 distinct types of state issues (with dozens of additional varieties), the majority of which are readily available. Uncirculated tokens are also available for many types.



## New Finds

New Finds abound in this issue of ATTS Newsletter. From the sampling presented here, it should be immediately clear that the book is not closed on our hobby--and new types and varieties will continue to be found in the future. I believe that the listing and researching of New Finds is one of the most important purposes of the American Tax Token Society. The publication of New Finds will be given the highest editorial priority.

Please keep in mind that the publication of New Finds is impossible without the cooperation of every member of the society. There is no way to publish New Finds if they aren't first reported. If you have a specimen of an unreported sales tax token or piece of related exnumia, please contact the ATTS Editorial Office immediately with particulars.

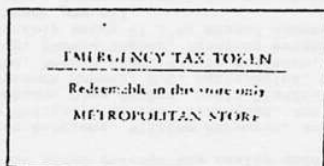
I'm sorry to say that I had a great deal of difficulty taking usable photos for this issue of the newsletter. I had problems taking pictures big and bright enough to be printed. Hopefully, my incompetence with a camera will soon be overcome and photos of most of the New Finds reported below will be presented.

The numbers that follow are pseudo catalog numbers for Chits, Chiselers, and Funny Money and will hopefully be incorporated into a future edition of that book.

--Editor.

## 1935 Washington Private

WA-130



Al Albright of Seattle, Washington reports this unlisted Washington private cardboard, obviously of 1935 vintage. The location of the issuer, however, remains a mystery. The issuer, "Metropolitan Store," is ambiguous: was this the name of the firm or does it refer to the "Metropolitan" branch office of a larger firm? Is the token from Seattle or elsewhere? This is an opportunity for some motivated individual in the Seattle area to do a bit of research!

There is a "Metropolitan Store" in Salem, Oregon--I believe that it is a dime store. Does this have any connection with the issuer of the token? Please drop a line to the ATTS Editorial Office if you have any theories of the origin of this token.

WA#130 Metropolitan Store (Washington Maverick)

Obv. EMERGENCY TAX TOKEN / Redeemable in this store only / METROPOLITAN STORE //

Rev. blank

51 x 25 mm Green printing on Tan cardboard.  
R-10, Unique, one specimen currently known.

# Trading Post

FOUR LINES OF FREE ADVERTISING? Every ATTS member is entitled to a free 25 word ad in every issue of ATTS Newsletter. Locate that elusive token or sell those duplicates! Send your ad to the editor at P.O. Box 614, Corvallis, OR 97339.

U.S. STATE ISSUED SALES TAX TOKENS, Second Edition (Revised), 1980. Available with author's autograph for \$3.75. Only source for autographed copies. Jerry Schimmel, P.O. Box 40888, San Francisco, CA 94140.

COUNTERSTAMPED SALES TAX TOKENS: If you have 1930's-era rubberstamping on the reverse, I probably want it. Please write with details. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

WANTED! Copy of Chits, Chiselers, and Funny Money. will pay \$20-\$25, depending on condition. Write first. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003.

BACK ISSUES OF ATTS NEWSLETTER ARE STILL AVAILABLE! Increase your knowledge and help ATTS simultaneously. 30 different back issues cost only \$6.00. ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

## 1983 Dues Info

Due to vastly increased newsletter production costs over the past three years--of everything from postage to printing to film to photo screening--annual dues for 1983 have been set at \$4.00 per year. This is very competitive with the rates of other token organizations.

Members paid through 1979 have been credited as paid-in-full for 1983. However, donations are very much needed. While our current savings balance is promising, the production of the next few issues of ATTS Newsletter potentially represent a huge loss to the organization. Any donation helps to bring the newsletter closer to the break-even point and is very much appreciated.

DUES payable to Secretary George Van Trump, Jr., P.O. Box 26523, Lakewood, CO 80226.

- 
- \_\_\_\_\_ \$4.00 for 1983 annual dues to ATTS.
- \_\_\_\_\_ a donation of \$ \_\_\_\_\_ to help support ATTS.
- \_\_\_\_\_ I want to become an officer of ATTS.
- \_\_\_\_\_ please remove my name from the ATTS roster.

NAME: \_\_\_\_\_

MEMBERSHIP NUMBER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

-----



## The Elmes Cash Grocery



Hartzog

**IL-130**

The above token, apparently an Illinois maverick, was first reported by Rich Hartzog of Rockford, IL and a photo was published in the May-August 1977 issue of ATTS Newsletter. However, the token was not at that time assigned a pseudo-Chits... number, nor was there much of a discussion about the token in succeeding issues of the newsletter. So here again is the Elmes Cash Grocery token. Can anybody attribute it?

Past editor of ATTS Newsletter Tom McMann stated that he believed this token to be a Sales Tax Token since 3 mills would have been the tax on a 15¢ purchase, assuming a tax rate of 2%. Are there any comments about this? Certainly the listing of this piece as a Sales Tax Token is debatable--however the fractional cent denomination and the name of the issuer--an apparently small and depression-era "Cash" grocery--would tend to lend support to the theory that this token was issued to provide fractional change for the payment of sales tax.

If anyone has a theory about this token, please drop a line to the ATTS Editorial Office.

**IL#130** The Elmes Cash Grocery (Illinois Maverick)

Obv. THE ELMES / -CASH- / GROCERY //

Rev. GOOD FOR / 3 / MILLS //

size and composition unknown (owner please contact).  
R-10, Unique, one specimen currently known.

## I.D. Cafe



Schimmel

**IL-131**

There isn't any doubt about the purpose of this Illinois maverick--this is a Sales Tax Token, the first metal piece in the 1/3¢ denomination ever found. The token was first reported and sold at auction in Jerry Schimmel's Mail Bid Sale #3, held in late February. The selling price of this token, \$65.00, is doubtlessly a bargain.

(continued)

Where was the I.D. Cafe located? This is quite a mystery. Mr. Schimmel initially believed that the token was from Chicago, circa 1935, since all the previously reported 1/3¢ Illinois Sales Tax Tokens were issued in that city. However, Robert Leonard, Jr. of Winnetka, IL takes issue with Mr. Schimmel's theory. Mr. Leonard believes that the token was issued in a city with a population in the 15,000 to 50,000 range--if the I.D. Cafe was located in Chicago, it would have been well advised to use some of the space on the obverse to list an address. Similarly, if the cafe was located in a very small town, chances are that the name of the town would be included on the token. Mr. Leonard believes that a cafe located in a small city might not need further identification, since it would draw its customers almost exclusively from the same town, yet the city would be small enough for everyone to know where the cafe was.

Any further information on this token would be appreciated.

IL#131 I.D. Cafe (Illinois Maverick)

Obv. I.D. / CAFE //

Rev. STATE SALES / 1/3¢ / TAX //

23 mm Aluminum.

R-10, Unique, one specimen currently known.

## New Oregon Pinback

by Tim Davenport  
(ATTS R-232)



OR-2

The sales tax debate is yet again heating up in Oregon, as the state searches for a solution to the budget deficits associated with the current recession. Sales tax measures have been introduced in the current session of the Oregon Legislature--and opponents of the proposed sales tax have arisen as well. A new "Stop Sales Tax" pinback has come into being as a part of the current drive against the new tax.

I first heard a rumor of an anti-sales tax campaign button in the shape of a stop sign some three years ago, but it wasn't until the 1982 Oregon Democratic Party convention that I was able to locate one (I bought it off the shirt of a Granger). I have no idea when this button was first issued, but one thing is clear: it is the most common anti-sales tax button in current use. I have recently written to the issuer of the button and I will pass on any information on the button's origins in a future issue of ATTS Newsletter.

The button was issued by a group called "COST," which I assume to be an acronym for "Citizens Opposed to the Sales Tax," or something of that sort. The button initially seemed to be worn by members of the Oregon State Grange (a traditionally anti-sales tax organization) but I have no idea if "COST" is associated with the Grange in any way.

OR#2 Oregon Anti-Sales Tax Button

Obv. STOP / SALES / TAX // (minute legend on rim:)  
(union bug) PAID FOR BY COST, 438 NORTHWOOD RD.  
NORTH BEND, ORE. 97459 //

Rev. blank

32 mm Red stop sign on white button (metal) with  
copper straight pin. Obv. legend in white, rim  
legend in red. Probably R-1, Over 200 known.

# 1935 Iowa Coupons

by Tom McMann  
(ATTS R-128)



**IA-1**

The first bill concerning the sales tax in Iowa was introduced into the Iowa state legislature on June 7, 1933. The bill, which provided for the initiation of a 1% sales tax, was soundly defeated. Over the rest of 1933 and into 1934, other sales tax legislation was introduced--and defeated. One of these proposed sales tax measures called for the use of coupons to aid in the collection of the tax.

In April of 1977, while attending the Forest City, Iowa coin show, I met Mr. Edwin Morrow. Mr. Morrow asked me whether I had ever seen any Iowa sales tax coupons, as he had several which had been printed for his uncle, Mr. Clark Morrow, by the Globe Ticket Company of Philadelphia, PA. These pattern coupons were given to State Senators and Representatives in an effort to convince them to adopt the coupon system. Mr. Morrow hoped to become the supplier of coupons to the state. Sadly, only four specimens remain to attest to Mr. Morrow's coupon scheme.

## IA#1 Iowa Pattern Sales Tax Coupons

Obv. 1/10 / CENTS / IOWA RETAIL / SALES TAX / This coupon pays tax / on 5¢ purchase. / NOT GOOD IF DETACHED / VOID AFTER FEB. 1, 1935 / (red serial number) //

Rev. blank

45 x 20 mm Black printing on Globe Ticket Co. safety paper Approximately R-9, Extremely Rare, 4 specimens currently known

\*\*\*\*\*

## tidbits

The Tom McMann collection of sales tax tokens, doubtlessly one of the five finest, has been purchased by Lee DeGood of Byron Center, MI for an undisclosed sum. Mr. DeGood has indicated that he will probably dispose of his duplicate holdings in a future Jerry Schimmel mail bid sale. If you do not receive Mr. Schimmel's periodic auction listings, contact him at P.O. Box 40888, San Francisco, CA 94140.

Watch the April 30th edition of Numismatic News for an article on sales tax tokens by Jerry Schimmel. The issue will be a special edition featuring token collecting. Pick up a copy at your local coin shop!

# Other States Slave Tokens Too

MISSISSIPPI

ALABAMA

UTAH

ARIZONA

OKLAHOMA

MISSOURI

U.S. COIN TAX

WASHINGTON

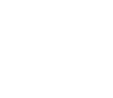
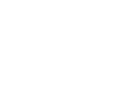
NEW MEXICO

KANSAS

COLORADO

OHIO

Alabama  
California  
Colorado  
Connecticut  
Delaware  
Florida  
Georgia  
Illinois  
Indiana  
Iowa  
Kansas  
Kentucky  
Louisiana  
Maine  
Maryland  
Massachusetts  
Michigan  
Minnesota  
Mississippi  
Missouri  
Montana  
Nebraska  
Nevada  
New Hampshire  
New Jersey  
New Mexico  
New York  
North Carolina  
North Dakota  
Ohio  
Oklahoma  
Oregon  
Pennsylvania  
Rhode Island  
South Carolina  
South Dakota  
Tennessee  
Texas  
Utah  
Vermont  
Virginia  
Washington  
West Virginia  
Wisconsin  
Wyoming



"Please Cooperate With Your Merchant and State"

Copyrighted by ERLAND ERLANDSON 1939

Jerry Schimmel forwarded this photocopy of a 1939 sales tax token holder that was discovered by Tom E. Welch of Cottage Grove, OR. Mr. Welch purchased the holder at a local flea market. Mr. Schimmel guesses (by process of elimination) that the holder was used in Louisiana, one of the last states to begin using sales tax tokens. As far as is known, the holder was not issued by the state but was instead issued by a private individual. The legend on the holder seems to indicate that it was manufactured as a propaganda device to help gain acceptance of the new Louisiana tokens. It was probably displayed next to a cash register as if to say, "It's not so bad, you're not alone." This holder is currently believed to be unique. Reports of any additional specimens or information on the holder's origins should be sent to the Arts Editorial Office, P.O. Box 614, Corvallis.

# Organizational Report

American Tax Token Society  
Secretary and Treasurer's Report

First Quarter, 1983

## CHECKING

Previous Balance \$ 0.00

### Credits:

Dues Payments 295.00  
Donations to ATTS 96.00  
Newsletter Sales 39.50

### Debits:

Newsletter Payments 191.71

Current Balance \$ 238.79

## SAVINGS

Previous Balance \$ 899.89

Current Balance \$ 899.89

## CHANGES OF ADDRESS

F-10 Larry Freeman 6500 Ely Vista Dr. Parma, OH 44129  
F-12 Jerrold Finch P.O. Box 438 Ovid, NY 14521  
R-103 Richard Lane 5868 Salakanum Bellingham, WA 98226  
R-164 Joe Schmidt 411 Hill Street East Dundee, IL 60118  
R-176 Franc Connor 4057 Queen Anne Dr. Orlando, FL 32809  
  
R-241 Gary Lyon 3700 Harding Rd. #8 Des Moines, IA 50310  
R-248 S.L. Johansen 8951 SE Fuller #6 Portland, OR 97266  
R-254 Ben Odesser 4604 Church St. Skokie, IL 60076  
R-256 Gary Ascher P.O. Box 668 Owatonna, MN 55060  
R-261 Dick Eckhoff P.O. Box 19534 Oklahoma City, OK 73144

## MEMBER LOST

R-59 Elmer Wright

## In The Next Issue

Still more New Finds will be coming your way in the next issue of ATTS Newsletter. Included will be an interesting 1/10¢ cardboard from Illinois, an unlisted Nebraska anti-sales tax cardboard, and I promise the complete illustrated listing of Leighton Dairy Lunch originals that didn't make it into this issue of the newsletter. Additionally, I will try to find a long article on Sales Tax Tokens that will be of interest to new collectors.

If you have located any new types or varieties of Sales Tax Tokens or if you have any comments on the contents of this issue of ATTS Newsletter, please drop me a line. I really appreciated hearing from so many people over the last few months! ATTS Newsletter number 43 is due out by July 31. Contributions of articles for publication are, as always, eagerly sought.

Finally, I wish to thank one more time everyone who made a donation to ATTS. We're not out of the woods yet, but we are pointed in the right direction thanks to your help.

# New Members

9

A hearty welcome to the following new members of ATTS!!!

- R-263 Ken Kelsey P.O. Box 449 Salem, UT 84651
- R-264 Joe Horn S. Forest Avenue Luverne, AL 36049
- R-265 Kenneth Murphy 2215 3rd Avenue N. Great Falls, MT 59401
- R-266 Robert Snover P.O. Box 154 Taylors Island, MD 21669
- R-267 Robert Schuetz 292 N. Maple Monticello, IA 53210
- R-268 Wayne Hohndorf 6546 Binney St. Omaha, NB 68104
- R-269 Prentice Wright 146 Askoran Trail Medford Lakes, NJ 08055
- R-270 Steve Penzes 9312 W. Fort Detroit, MI 48209
- R-271 N.R. Mack P.O. Box 395 Goose Creek, SC 29445
- R-272 F.W. Wallace 8 National Ave. Danville, IL 61832
- R-273 Fred Robinson 1111 11th St. NW Canton, OH 44703
- R-274 Wilbur Armstrong 300 Old Fort St. Tullahoma, TN 37388
- R-275 Keith Cope 8365 Costello Panorama, CA 91402
- R-276 Maxwell Studley 6419 Burro Creek Pl. Tucson, AZ 85718
- R-277 James Durgin P.O. Box 52 Kitter, ME 03904
- R-278 Paul Holt 510 Hamilton Ave. New Carlisle, OH 45344
- R-279 Merlin Malehorn 6837 Murray Ln. Annandale, VA 22003
- R-280 John Calhoun P.O. Box 1558 Post Falls, ID 83854
- R-281 David Gladfelter 22 W. Main St. Moorestown, NJ 08057
- R-282 George Dillingham 50 148 P.M.V. Lake Placid, FL 33852
- R-283 B. J. Behrends 310 Downtown Plaza Fairmont, MN 56031
- R-284 Mike Batkin P.O. Box 19 El Paso, TX 79940
- R-285 J. Hunt Willis Box 179, Star Route Durant, OK 74701
- R-286 Richard A. Blaylock 3625 Adams Ave. Ogden, UT 84403
- R-287 Robert R. Kelley 6315 Parkview Cir. Mason, OH 45040
- R-288 David H. Gawtry P.O. Box 970 International Falls, MN 56649
- R-289 Richard J. Crosby 2543-45 Penn Ave. Pittsburgh, PA 15222
- R-290 William T. Devinney 304 E. Hauser St. Litchfield, IL 62056
- R-291 Daniel F. Sickels 4223 Loring St. Philadelphia, PA 19136
- R-292 Robert Mathis P.O. Box 2606 Carson City, NV 89702
- R-293 John L. Cahalan 11701 Brookwood Dr. Austin, TX 78750
- R-294 Scott Mitchell 2407 Washington Ave. Oceanside, NJ 11572
- R-295 Maj. Raybon Gilbert 58 4th Artillery Ft. Lvn., KS 66027
- R-296 Leora L. Davis 22429 La Rochelle Saugus, CA 91350
- R-297 Frank O. Stratman P.O. Box 264 Dresden, OH 43281
- R-298 Dr. Tom Woolridge 1913 Allyson Dr. Tupelo, MS 38801
- R-299 Eleanor Hube 1242 South St., Rt. 75 Suffield, CT 06078
- R-300 Ronald Walker 208 Westminster Ave. Youngstown, OH 44515
- R-301 Stephen Davis 6656 E. Rosecrans S-44 Paramount, CA 90723
- R-302 M.W. Maret 2220 Jefferson Ave. St. Albans, WV 25177
- R-303 Allen E. Wolf 522 2nd Ave. NE Waseca, MN 56093
- R-304 George H. Koch 4658-A West Virginia Phoenix, AZ 85035
- R-305 John G. Roenigk 11 Sea View Ave. Newport, RI 02840
- R-306 Glenn A. Rome P.O. Box 46071 Seattle, WA 98146
- R-307 Gary Piekarek 525 Wier Road, #26 San Bernardino, CA 92408
- R-308 Albert E. Kremer 2601 Simpson St. Evanston, IL 60201
- R-309 John M. Sitch 1918 Choctaw Tr. Middleburg, FL 32068
- R-310 Hollis B. Pincock, Jr. 748 Day Drive Boise, ID 83705
- R-311 Edward M. Porter 412 E. McKinney Neosho, MO 64850
- R-312 Jay A. Harris 6030 Fairfield Rd. Panesville, OH 44077
- R-313 George G. Schwenk Merriam Hill Road Mason, NH 03048
- R-314 C.W. Hughes 208 Radio Road Sulfur Springs, TX 75482

## Current Membership Status:

Paid Members	115
Life Members	7
Honorary Members	2
<u>TOTAL</u>	<u>124</u>

# ATTS Mailbag

## Oklahoma Hoard Found

Dear Tim,

The January-March 1983 issue of ATTS Newsletter (#41) just received and came as a surprise as I thought that ATTS had died several years ago. I am member #F-43 and last card paid thru 1979-80. Have just sent George Van Trump dues for 1983 membership.

Was also surprised to learn that Jerry (Schimmel) has disposed of his holdings; and was unaware that (Paul) Cunningham handled it thru his mail auctions....some of us missed out in getting some of that material. Worse luck!

Have been meaning to write of some information I have had for some time--a hoard of cardboard 1 Mill and 5 Mill Oklahoma STTs were found early in 1980 by a personal friend of mine and his buddy in an old caretaker's shack on an Oklahoma City dump that was closed around 1950 about the time that they were renovating some of the government buildings. We think that they cleaned out the "sales tax room" and hauled it all to the dump, and caretaker saved them. All-in-all there were OVER 2 MILLION tokens found and I obtained about a quarter of a million of them to research. Have been doing this at the rate of 2,000-2,500 at a time since 1980. The ratio of 1M to 5M tokens runs in my sampling about 2,000 1M to 500 5M (i.e. about 4:1). In addition to large quantities of errors, which I am tabulating, there were also quite a few of the brown, gray, and white fibre tokens and a few of the large "old lettering" cardboards, which I am beginning to believe were transitional issues using the old aluminum dies. All of the tokens are in mint shape, and there were several unopened boxes of 2,000 to a box. However, many have had to be thrown away as victims of the weather, type of storage, and other natural causes in a dump. In addition to the cardboard and fibre tokens, there were enough of the aluminum tokens to make up several complete sets of the various kinds.

I guess you know that volume like this will make the Oklahoma tokens practically worthless, especially the cardboard ones. Some small bags have been sold in the past several years by the finders at flea markets in Oklahoma. I have been casting about on what to do with my holdings, and have come up with the personal trade token reverse, as shown by the enclosed sample. (See photo in next issue--Ed.) This will get rid of several thousand as we distribute them gratis in shows all over the U.S. and Canada.

This all goes to prove that hidden hoards can yet be found, and this should be kept in mind when pricing tokens for catalogs or whatever...

As we travel a lot in retirement to shows of all kinds all over the U.S. and Canada when I am physically able, have ferreted out a lot of STTs...as well as small hoards of World War II ration tokens. Am making these last up into complete sets. The present problem is the time to digest all this material...

Irv Swalwell, Albuquerque, New Mexico.

## 1983 Advertising Rates

Current rates for advertising in ATTS Newsletter are as follows:

Full Page	\$14.00
Half Page	7.50
Classifieds	.03 per word
Trading Post	free

Please send your ad copy to the ATTS Editorial Office.



## Paid Advertisements

11

When you want to buy

SALES TAX TOKENS

or sell your collection

consider

### JERRY F. SCHIMMEL

Consignors to my past sales have earned as much as \$200-700 by selling their collections through my auctions. If you are buying, the most scarce items have been featured in my sales like the I.D. CAFE Token and the New Mexico black fiber piece, as well as others. Please contact me if you are interested in consigning or if you have questions. Other tokens are considered as well. Send your name to get on the regular mailing list.

JERRY F. SCHIMMEL P.O. BOX 40888 SAN FRANCISCO CA 94140

### Tax Tokens For Sale

20 DIFFERENT state-issued sales tax tokens (great mix) \$ 3.50  
10 DIFFERENT Illinois metal provisional tax tokens 5.00  
10 DIFFERENT Tenino wooden sales tax tokens (scarce!) 60.00

AL#16	Alabama 1M grey fiber 2 rings Unc.	\$ 1.50
AL#18b	Alabama 1M grey fiber 1 ring Unc.	.50
AL#20	Alabama 5M red-brown fiber Unc.	.50
MS#6	Mississippi 1M grey fiber Unc.	1.25
MS#7	Mississippi 5M red-brown fiber VF scarce	7.00
NM#11	New Mexico 1M white fiber XF rare	15.00
NM#15	New Mexico 5M black plastic Unc.	.40
OR#1	Oregon "No Sales Tax" 1968 pinback	1.75
OR#2	Oregon "Stop Sales Tax" new pinback	1.25
PA#5b	Pennsylvania 5c blue pattern coupon	6.00
PA#8b	Pennsylvania 10c "buff" pattern coupon	6.00
PA#10b	Pennsylvania 25c white pattern coupon	10.00
PA#11b	Pennsylvania 50c y-gr. pattern coupon	10.00
WA#19	Washington 1935 blue cb Unc. (bit faded)	1.00
WA#20	Washington 1935 yellow cb Unc.	1.50
WA#42a	Colfax provisional Large "TOKEN" Unc.	2.50
WA#42b	Colfax provisional Small "TOKEN" Unc.	2.50
WA#50	Spokane 1941 provisional Unc.	1.75

PLEASE ADD  
50c POSTAGE

**Tim Davenport**

P.O. Box 614 Corvallis, OR 97339

SUPPLY IS  
LIMITED!!!



# ATTS NEWSLETTER 43

JULY - SEPTEMBER 1983

The past three months have been very busy for me, with final exams and graduation from college, marriage, and the commencement of summertime work on a ryegrass farm--complete with its 60 hour work week. This is why this issue of ATTS Newsletter is a bit later than normal. Hopefully, this will make the July 31 deadline, though.

Before I get any farther, I must thank Joe Erber, Larry Freeman, Ken Hallenbeck, Richard Johnson and Robert Mullins for their donations to ATTS. Thanks also to the several people who bought sets of back issues in the past few months. The revenue is very much needed.

There is one simple solution to the organization's budgetary problems--if every member of ATTS got only one other person to join the organization for 1983, we would be in the clear. Come on everyone, there must be someone at the local coin club who would be interested in joining!

We also should be thinking about projects for the organization. One idea that I have is putting together a slide show introducing numismatists to sales tax tokens. Cost would be quite low and it would help build interest in the field. Perhaps the ANA would be interested in acquiring a duplicate show for their library of slide presentations. Here is the question: would anyone be willing to give a presentation at a coin club meeting or coin show? Please let me know.

Let me know about other ideas for projects as well.

This issue features articles by Lee DeGood and Raybon Gilbert, neither of whom have written for the newsletter before. I'm sure they would both agree that it's easy to put an article together. So why don't you? I'll fix it up a bit before running it, so don't let worries about grammar stop you. We need to hear a wide variety of voices about a wide variety of topics. It makes things much more interesting than listening to me drone on.

Tim Davenport, Editor

## In This Issue...

NEW FIND: TURNERS by Lee DeGood.....Page 3..  
An illustrated article featuring a newly discovered  
1/3¢ sales tax token, tentatively listed as MI#23.

THE OKLAHOMA SALES TAX by Raybon Gilbert.....Page 4..  
An article on the origins of the Oklahoma sales  
tax and Oklahoma sales tax tokens.

COLLECTING STATE-ISSUES by Tim Davenport.....Page 6..  
A short series of personal observations.

# Trading Post

WHY DIDN'T YOU SEND IN AN AD??? If you're a member of ATTS, you are entitled to a free 25 word ad in every issue of ATTS Newsletter. Mail in your ad today! Ads to: ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

IL &c TOKENS AND CARDBOARDS WANTED. I need (Chits #'s): IL#38, 47, 50, 65, 66, 68, 69, 70, 71, 75, 84, 95, 97, 98, 100, 101, 102, 104, 108, 112, 119, 122, 123, 124. Also want unlisted IL. Top prices paid--for my collection. Rich Hartzog, P.O. Box 4143, Rockford, IL 61110.

LOUISIANA TRADE TOKEN CATALOGUE: 2,000 Listings, 200 Obverse photos, 185 Reverse photos. Complete index, rarity scale, and historical information. \$19.95 postpaid. By Crawford, Farber, and Tylenda. Glyn Farber, 1618 15th, Lake Charles, LA 70601.

WANTED: COPY OF CHITS, CHISELERS, AND FUNNY MONEY. Paying \$20 to \$30 for copy in VF condition. Contact: Ronald Lang 8345 So. Moody, Oak Lawn, IL 60459.

SALES TAX TOKENS FOR SALE: See my (paid) half page ad in this issue! Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

WANTED: ILLINOIS TAX TOKENS. Astoria aluminum, F-VF. Wyoming bronze, F-VF. Depue brass, F-VF. Also New Mexico 5 Mills black fiber, NM-7(#12). W.O. Ashworth, Route 4, Box 144, Mattoon, IL 61938.

WANTED! BACK ISSUES OF ATTS NEWSLETTER. Vol. 1, No. 1,2,3,4; Vol. 4, No. 6; (Vol. 6, No. 6-Vol. 7, No. 1); Vol. 7, No. 2/3, 4,5. E.B. Tupper, 6241 34th NE, Seattle, WA 98115.

WANTED: SALES TAX, PRISON, TRANSPORTATION TOKENS. Have many types of tokens to trade. R. Kelley, 6315 Parkview Circle, Mason, OH 45040.

AM INTERESTED IN BUYING SALES TAX TOKENS: Please send your list and price to W.W. Trigg, #9 Lakeridge, Russellville, AR 72801.

AUTOGRAPHED COPIES OF THE SECOND EDITION: U.S. State Issued Sales Tax Tokens, revised 1980 edition. Only \$3.75. Only source for autographed copies. Jerry Schimmel, P.O. Box 40888, San Francisco, CA 94140.

25 BACK ISSUES REMAIN IN PRINT! Increase your knowledge and help ATTS at the same time. 25 different back issues of ATTS Newsletter cost only \$5.50, postpaid. ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

## 1983 Dues Info

1983 Dues to the American Tax Token Society are payable to the organization's Secretary-Treasurer, George Van Trump, Jr., P.O. Box 26523, Lakewood, CO 80226.

- 
- \_\_\_\_\_ \$4.00 for 1983 annual dues to ATTS.
- \_\_\_\_\_ a donation of \$\_\_\_\_\_ to help support ATTS.
- \_\_\_\_\_ I want to become an officer of ATTS.
- \_\_\_\_\_ please note my change of address.

NAME: \_\_\_\_\_

MEMBERSHIP NUMBER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

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## 2 The Beginner's Page

### The Rarity Scale

Coin collectors use mintages to estimate the rarity of a particular coin. Mintage figures are known and published for each date and mintmark--and as a general rule, those coins with small mintages are rarer than those that were produced in greater quantities. Unfortunately, mintage figures for most types of sales tax tokens are unknown. Thus, collectors have had to devise a new method for quantifying the rarity of each type of token.

Like collectors in other token fields, sales tax token collectors have adopted a rarity scale. The standard rarity scale for the sales tax token field is a 10 grade system that was first put into effect in 1977 in Chits, Chiselers, and Funny Money by Pfefferkorn and Schimmel. Each token is assigned a rarity number based on the estimated quantity of specimens remaining. The scale is as follows:

SALES TAX TOKEN RARITY SCALE

<u>rarity</u>	<u>specimens</u>	<u>verbal description</u>
R-10	1 only	"Unique"
R-9	2 to 5	"Extremely Rare"
R-8	6 to 10	"Very Rare"
R-7	11 to 15	"Rare"
R-6	16 to 24	"Extremely Scarce"
R-5	25 to 49	"Very Scarce"
R-4	50 to 74	"Scarce"
R-3	75 to 99	"Somewhat Scarce"
R-2	100 to 199	"Common"
R-1	over 200	"Plentiful"

It is always important to remember that rarity numbers are only estimates. Rarity may be underestimated, resulting in too low of a rarity number being assigned--or hoards may turn up, resulting in too high of a rarity number. In other words, rarity numbers are flexible estimates, not definitive "facts" like a precise mintage figure.

### Grading Tax Tokens

One real pleasure of collecting sales tax tokens is the relative unimportance of grading. There are three major grading guides and about 22,000,000 grades of coins, with each grade often meaning a substantial price increment.

Sales tax token grading is simple. The tokens were generally not used for a long enough period to produce lower grades--and there is little price difference between grades anyway. Here are some suggested guidelines:

Uncirculated: Free of wear or other signs of use.  
Almost Uncirculated: Slight signs of use.  
Extremely Fine: A little wear is evident.  
Circulated: Obvious wear and signs of use.



# Turners

## MI-23



### 3

by Lee DeGood  
(ATTS R-234)

The token pictured above is at this point in time unidentified. The token is made of brass and is 18 mm in diameter with a thickness of 1.5 mm. The obverse reads "TURNERS" (with no apostrophe) and there is also a large letter T which was probably thier company logo or trademark. The reverse reads "SALES / 1/3¢ / TAX." The token would grade about VF or XF for wear but there is a large rim nick on the obverse and the outside diameter has been filed on somewhat.

I picked up the Turners token about two years ago from a good friend of mine who is a very active token collector. He got the token at a flea market in the West Michigan area about six months before he traded it to me.

I have done some research at the Grand Rapids library and also at the library in Chicago, Illinois. I have had very little success at either place. There are a lot of places that were named Turner without the "s" but very few were named Turners. I did write to a large company in California, but received no reply from them. The other places were very small concerns and I doubt they would have had the funds to purchase the brass tokens--but I have not given up on them yet.

In my estimation the most probable states of issue are North Carolina, Illinois, and possibly Michigan. If anyone out there has any ideas about this token, please let me know.

Lee DeGood  
10684 Clyde Park SW  
Byron Center, MI 49315

\*\*\*\*\*  
EDITOR'S NOTE: Given that the token was discovered in Michigan and 1/3¢ tokens were used in that state (See ATTS Newsletter Vol. 8, No. 3), it would seem that this is the most likely state of origin. Let's tentatively list this piece as a Michigan maverick until the issuer can be positively identified.  
\*\*\*\*\*

#### MI#23 Turners (Michigan Maverick)

Obv. TURNERS // (superimposed over a large T)

Rev. SALES / 1/3¢ / TAX //

18 mm. Brass.

R-10, Unique, one specimen currently known.

# The Oklahoma Sales Tax

by Raybon Gilbert  
(ATTS R-295)

One of the most colorful histories of sales tax legislation is that of the state of Oklahoma. The main difference between the sales tax issue in Oklahoma and that in other states was the involvement of its governor, William H. Murray. Governor Murray believed that the poor were carrying too much of a tax burden compared to the wealthy and that the farmer was unfairly taxed compared to the city man.

Although Governor Murray succeeded in achieving several tax reforms, he failed to impose income tax rates graduated up to 10% or more for individuals and corporations. This failure was due to opposition in the legislature and defeats in the polls. The fact that he unsuccessfully attempted this action led him to eventually accept the sales tax that he originally opposed.

Property owners were the biggest backers of the sales tax because they wanted relief from the ad valorem tax. Additionally, there was a need for revenues to support the school system. It was the desire to shift the state's tax burden that prompted the 1933 legislature to action. Furthermore, a new source of revenue was needed due to the deplorable state of property taxes brought on by the depression--and property tax was essentially the only source of revenue for schools.

When the legislature met in January of 1933, other methods were considered to pay off local and state warrants. Although taxes on beer and gas helped to pay off state warrants and provide some school funds, it was the sales tax that legislators felt would provide the monies needed to overcome the shortage of revenue. As early as 1931 an emergency gross income tax was introduced, but it was killed in the senate. When Governor Murray learned that his revision of the income tax would not be approved, he proposed a selective sales tax. This tax caused much consternation among legislators and eventually emerged as a tobacco tax. However, since revenue from tobacco was low, the governor gave his support to a 2% retail sales tax exempting farm products, cheap shoes and clothing, and food. Governor Murray sign that bill on April 17, 1933.

Retailers fought both the tobacco and sales taxes, and the legislature found itself faced with a referendum and possible defeat of both issues. In the end, the cigarette tax was defeated but not the sales tax, which went into effect on July 10, 1933. It is quite interesting to note that Governor Murray knew that his veto would be overridden, so he allowed the new tax to become law without his signature.

The Oklahoma sales tax act imposed for two years a 1% tax on the purchase price of goods and services sold at retail in the state to consumers or users. Exemptions included sales of commodities otherwise taxed by the state, sales by the state, and admissions to state and county fairs.

Sales tax tokens were supplied to retailers to make change for pennies. The tokens were issued in 1 Mill and 5 Mill denominations. The 1 Mill aluminum token was worth one-tenth of a cent and the 5 Mill brass token was worth one-half of a cent. Originally, the sales tax provided for the payment of 1 Mill for each 10¢ purchase--a tax of 10 Mills (or a penny) for each dollar spent. (Cont'd Below)



\*\*\*\*\*  
 Oklahoma was never big on quality control, and errors from that state are frequent. This scarce large printing type cardboard (OK-15(#23)) was printed off center on a clipped blank. Other dramatic errors exist for the other aluminum, brass, fiber, and cardboard tokens issued by the state.  
 \*\*\*\*\*

Since the original sales tax was known as a consumer tax, the early tokens from Oklahoma were inscribed with those words. In 1936, however, the Oklahoma Social Security Act was initiated. This increased the rate of tax to 2% and created a State Assistance Fund commonly known as the Old Age Pension. Sales tax tokens during this period were inscribed with the words "Consumer's Tax Token" and the denomination. The reverse of the token was inscribed with the words "For Old Age Assistance."

Carrying sales tax tokens became a real burden, and people became bored with them. Use of the tokens started to decline as prices began rising and the effects of the 1930's depression began to subside. However, it wasn't until 1963 that the state legislature repealed the 30-year old law providing for the use of sales tax tokens in Oklahoma.

## OHIO RECEIPTS FOR SALE

HERE'S A GREAT CHANCE TO EXPAND YOUR COLLECTION! I am selling sets of unseparated pairs of Ohio sales tax receipts issued by the Reserve Litho Co. of Cleveland, Ohio. Included are the 6¢, 9¢, 12¢, 15¢, 30¢, 60¢, \$1.50, \$3.00, and the scarce \$15.00 denominations of the type used from 1953 to 1960. This lot, numbers RE64 to 72 in Chits, Chiselers, and Funny Money lists for \$9.30. Here is your chance to get them for less than a third of that!!!

**a set of nine for just \$3.00**

\*\*\*\*\*  
 RALPH LEISY 616 Westridge Wooster, Ohio 44691  
 \*\*\*\*\*



# 6 Collecting State-Issues

by Tim Davenport

\*\*\*\*\*  
EDITOR'S NOTE: This article is appearing in place of a number of New Finds reports, which were unable to be readied for publication prior to the July 31 deadline for this issue. These and other New Finds will be featured in the next issue of ATTS Newsletter. Please send reports of any new discoveries to the ATTS Editorial Office as soon as possible.  
\*\*\*\*\*

Twelve state departments of revenue issued sales tax tokens in quantities running into the tens of millions. State-issues are thus far and away the most common type of sales tax token. It is not surprising that they are also the most widely collected type of sales tax token--since they circulated side by side with Lincoln cents and other coin of the realm, state-issues are of interest to a good many members of the numismatic community. It is hoped that collectors of state-issues will find these observations to be interesting and informative.

## ALABAMA DARK BLUE FIBER: AN UNDERRATED TOKEN

Very few collectors have ever seen a specimen of AL-11 (#19), the Alabama 1 Mill dark blue fiber token. It is far and away the rarest token issued by that state and may well be one of the rarest types in the entire state-issues series. They are rare indeed, a high R-8 or a low R-9 in my estimation--possibly as rare as the elusive New Mexico black fiber.

The Alabama dark blue fiber is clearly worth well in excess of its top catalog price of \$2.00. The token has been long underrated, however, and is only now beginning to realize its true value at auction. Here is a brief summary of prices realized for the last three specimens of this token known to change hands:

<u>AUCTIONEER</u>	<u>CLOSE DATE</u>	<u>GRADE</u>	<u>PRICE</u>
Cunningham	10/23/1981	XF	\$21.00
Schimmel	11/30/1982	Unc	33.00
Schimmel	2/26/1983	XF	34.04

Collectors should expect to pay \$30.00+ for a specimen, if they can find one...

A common question is: What does an Alabama dark blue fiber look like? Is it any different than AL-10(#17), the Alabama pale blue fiber? Actually, the difference is striking. Unlike the very pale whitish-blue AL-10(#17), the Alabama dark blue fiber seems to be a blood brother to AL-12 (#20), the 5 Mill red-brown fiber. Both seem to have a layer of colored fiber pressed onto a lighter colored core. The blue is very dark indeed and there really can be no mistaking the two shades of blue of the Alabama fiber 1 Mill tokens.

## A FEW WORDS ABOUT GREY PLASTICS

WA-6a(#31), the Washington grey plastic, is underrated. Most Missouri grey plastics are warped. Opaque plastics seem to warp very easily, for some reason.

IT'S NOT DAMAGED, IT WAS MADE THAT WAY

I've peered at a sizeable number of uncirculated Kansas and Missouri zinc sales tax tokens, and I've noticed something that I've never seen in print anywhere: Virtually all zinc sales tax tokens have a series of parallel lines scratched into one side of the token. These lines must be related in some way to the manufacturing process. The lines seem to fade as the token is circulated and tarnished, but they are quite bright and distracting on new zinc tokens.

Just like you should expect bag marks on uncirculated Morgan Dollars, you should expect lines on one side of uncirculated zinc sales tax tokens.

COLORADO ROUND TOKENS: COUNT THOSE CIRCLES!

I'm a horrible variety collector. I freely admit it. I like collecting bold, dramatic types. However, I have noticed that there are differing numbers of rings at the center of CO-2(#8-9), the 2 Mill aluminum token from Colorado. Although the cross center hole makes it very difficult to count, I count anywhere from 4 to 6 circles on Colorado aluminums, with 5 being the typical number.

Would some variety specialist care to study this?

AN OKLAHOMA UPDATE: IS THERE REALLY A CHOCOLATE BROWN?

A few years ago I purchased the collection and hoard that belonged to an Oklahoma grocer named C.R. Ross. He was a sophisticated collector and had a virtually complete set of state issues, a good number of Illinois provisionals, some Tenino woods, and so on. Mr. Ross was careful to save each type of Oklahoma token that he ran across--and he saved tax tokens in quantity as well.

I am now going to make a very controversial statement:

THERE IS NO SUCH THING AS A "CHOCOLATE BROWN" FIBER TOKEN FROM OKLAHOMA.

Does anybody have one? I'd be interested to find out. I'd also be interested to hear what Irv Swalwell has to say about this. These are the colors of small print "Sales Tax Tokens" from Oklahoma that I have found. They are listed in order of scarcity, from the most common to the rarest.

COMMON:	Greenish-Grey fiber	
	Grey fiber	
	White fiber	
	Reddish-Brown fiber	
SCARCE:	Pale Tan fiber	(It is possible that
	Dark Tan fiber	these are discolored.)
RARE:	White opaque fiber	

WHICH OTHER OKLAHOMA TOKENS ARE REALLY RARE?

In my opinion, OK-3(#5) and OK-7(#9) are genuine rarities, not likely to be affected much by the "garbage dump hoard" reported in ATTS Newsletter 42.

# Organizational Report

American Tax Token Society  
Secretary and Treasurer's Report

Second Quarter, 1983

## CHECKING

Previous Balance \$ 230.79

### Credits:

Dues Payments 115.25

Donations and Newsletter

Back-issue sales 97.40

### Debits:

ATTS ad in TAMS Journal 9.75

Newsletter Payments 150.00

Postage--Secretary 6.00

Check Charges 14.26

Current Balance \$ 263.43

## SAVINGS

Previous Balance \$ 899.89

Current Balance \$ 899.89

## CHANGES OF ADDRESS

F-9 Elbert Hubbard P.O. Box 9128 San Jose, CA 95157

F-10 Larry Freeman 6500 Ely Vista Cleveland, OH 44129

F-51 Kenneth Hallenbeck P.O. Box 15, Colorado Springs,  
Colorado 80901

R-153 Raymond Burgin, Rt. 4, Box 133 Starkville, MS  
39759

R-158 E.D. Ebert 2873 Ptarmigan Dr. #3 Walnut Creek,  
California 94595

R-193 R.W. Halteman 708 Huntwood Kirkwood, MO 63122

R-269 Prentiss Wright Star Route Box 883 Gulf Shores,  
Alabama 36542

R-294 Scott Mitchell 2407 Washington Ave. Oceanside,  
New York 11572

R-295 Raybon Gilbert Rt. 1 Box 4 Stanton Rd. New Llano,  
Louisiana 71461

R-307 Gary Piekarek 2400 Academy Road Holly, MI 48442

## MEMBER FOUND

R-59 Elmer Wright 805 Cactus Dr. Yuma, AZ 85364

## MEMBERS LOST

R-276 Maxwell Studley

R-281 David Gladfelter

## MEMBER DECEASED

F-28 Zack Whinery

# New Members

9

A hearty welcome to the following new members of ATTS!

- R-315 George Ganter 580 E. St. Andrews Media, PA 19063  
R-316 Terri-Lynn Roberson 705 Simmons St. Tallahassee,  
Florida 32303  
R-317 Clarence Glenn P.O. Box 63 Fork, MD 21051  
~~R-318~~ Lloyd Andries Jr. P.O. Box 624 Witt, IL 62094  
R-319 Richard Boutall 1013 N. Causeway Metairie, LA 70001  
~~R-320~~ Frederick Reding 2 Oakwood Ct. Clover, SC 29710  
R-321 Ronald N. Jones P.O. Box 148 Greensboro, AL 36744  
~~R-322~~ Leslie Beeken 955 Sun Valley Dr. Cheyenne, WY 82001  
R-323 Frank Bennett 11598 N. Wingate Road Jacksonville,  
Florida 32218  
R-324 Everett Self P.O. Box 4729 Yuma, AZ 85364  
R-325 Robert Gates 1128 Walkup Carbondale, IL 62901  
R-326 William Andrakulic 1216 94th St. Niagara Falls,  
New York 14304  
R-327 George Hollifield 2939 N 5th Ave. Laurel, MS 39440  
R-328 Ronald Kral 4817 Delphia Norridge, IL 60656  
R-329 Edwin Morrow 2603 51st St. Des Moines, IA 50310  
R-330 Bart Larsen RRL, Box 188 Breese, IL 62230  
R-331 Paul Ritcher 45 N. Las Moras Green Valley, AZ 85614

## ATTS Mailbag

Dear Editor:

In reply to Mr. Swalwell's letter relating to a large find of Oklahoma sales tax items (ATTS Newsletter #42), we must remember (that) only does the value of a token decrease as the item... (is) released to the market. Recall the law of supply and demand?

By tally of what tokens I have received from purchasing in bulk lots, I find the only item appearing in greater quantity than Oklahoma material is Missouri zincs. This includes OK aluminum... (and) cardboards.

Unless Mr. Swalwell releases his "hoard" to market the present values... will remain. The fiber pieces are a little more scarce and a price drop may occur, DEPENDING on release amounts.

ATTS should extend thanks for the data released and remember this can occur with other items.

Fred Robinson  
Canton, OH

Dear Tim--

...You and Jerry Schimmel must use the same printer. The only lettering I have ever seen that is smaller is the Lord's Prayer on the head of a pin...

Albert Kremer  
Evanston, IL

# Tax Tokens For Sale

AL-7(#14)	Alabama 1 M. grey fiber, circulated	\$ .75
AL-7a(#15)	Alabama same but large 1, circulated	.85
AL-8(#16)	Alabama 1 M. grey, 2 rings, Unc.	1.50
KY#16	Kentucky Arctic Ice tax on 10¢, circ.	1.50
MS-4(#6)	Mississippi 1 M. grey fiber, Unc.	1.25
NM-6(#11)	New Mexico 1 M. fiber. Rare! (1 only)	15.00
OR#2	Oregon new anti-tax pinback (reduced)	1.00
PA#5b, 8b, 10b, 11b	Set of four Penna. pattern coupons. Very scarce. (reduced)	20.00
WA#42a	Colfax provisional, Lg. TOKEN, Unc.	2.50
WA#42b	Colfax provisional, Sm. TOKEN, Unc.	2.50
WA#50	Spokane 1941 provisional, Unc.	1.75

## TENINO WOODEN SALES TAX TOKENS (only 1-4 each available)

These are very scarce 1935 wooden sales tax tokens.

WA#95	Jiffy Lunch green printing	\$ 6.00
WA#97	L.A. McLain green printing	6.00
WA#101	L.A. McLain purple printing	6.50
WA#103a	Paramount Service Station red	6.00
WA#107	Penny's Garage dark green printing	6.00
WA#111	Tenino Cash Market green printing	6.00
WA#117	Thurston Co. Independent red	5.00
WA#119b	T.C.I. Lg. Donkey Head reverse	5.00
WA#122	T.C.I. Sm. Donkey Head reverse	5.00
WA#123	T.C.I. Donkey Right on reverse	5.00
WA#124	T.C.I. Donkey Left on reverse	5.00

## KEY ILLINOIS PROVISIONAL SALES TAX TOKENS (only 1 each)

IL#22	El Paso, Illinois XF, toned on rev.	19.00
IL#35	Ladd, Illinois AU, spots both sides	18.00
IL#35	Ladd, Illinois XF, toned on rev.	18.00
IL#91	Virginia, Illinois XF, few spots o.	7.50

OTHERS AVAILABLE, SEND YOUR WANT LIST!!!

## STATE-ISSUED SALES TAX TOKENS All circ. ONLY 25¢ EACH!!!

AL-1,2,3,4,5,13. AZ-1,2,4,5,6. CO-1,2,3,4,5.  
 IL-1,2,3. KS-1,2,3. LA-1,2,3,4. MS-1,2,6,8.  
 MO-1,2,3,4,5,5a,6,7,8. NM-1,2,8,9,10. OK-1,2,4,5,6.  
 OK-White fiber, green-gray fiber, gray fiber, reddish-  
 brown fiber. OK-14,16,19. UT-1,2,3,4,5,6.  
 WA-1,4,5,6,7.  
 OTHERS AVAILABLE, SEND YOUR WANT LIST!!!

ENLARGE YOUR COLLECTION BY 1000!!! A whole gob of  
 Oklahoma sales tax tokens from the C.R. Ross hoard  
 can be yours dirt cheap. 1000 pcs. for \$15.00.  
 Includes fibers, aluminums, and cardboards.  
 Great for flea marketeers and hoarders!!!

PLEASE ADD  
 50¢ POSTAGE

**Tim Davenport**

P.O. Box 614 Corvallis, OR 97339

SUPPLY IS  
 LIMITED!!!

# STT REFERENCE NOW AVAILABLE!

U.S. STATE-ISSUED SALES TAX TOKENS by Jerry F. Schimmel is now available through ATTS. This 26 page booklet is an excellent introductory guide to sales tax token collecting. Included are photos of the various types of state-issued sales tax tokens along with estimated values and dates of issue. This revised second edition of the booklet also includes excerpts from a number of newspaper articles relating to the use of sales tax tokens in Missouri.

U.S. State-Issued Sales Tax Tokens is the most comprehensive sales tax token reference work that remains in print. The booklet makes an excellent gift for numismatic friends and is a must for every library. (Your purchase of this booklet also helps to support ATTS.)

\$2.50 postpaid or 5 copies for \$11.00

ATTS EDITORIAL OFFICE P.O. Box 614 Corvallis, OR 97339.

When you want to buy  
SALES TAX TOKENS  
or sell your collection  
consider

## JERRY F. SCHIMMEL

Consignors to my past sales have earned as much as \$200-700 by selling their collections through my auctions. If you are buying, the most scarce items have been featured in my sales like the I.D. CAFE Token and the New Mexico black fiber piece, as well as others. Please contact me if you are interested in consigning or if you have questions. Other tokens are considered as well. Send your name to get on the regular mailing list.

JERRY F. SCHIMMEL P.O. BOX 40888 SAN FRANCISCO CA 94140

# A.T.T.S. NEWSLETTER 44

OCTOBER-DECEMBER 1983

This year has really raced by... This edition of ATTS Newsletter marks the fourth and final issue of 1983. That means that dues are now due and payable to the organization's Secretary-Treasurer, Mr. George Van Trump, Jr. 1984 dues will remain at \$4.00, George says... As in the past, no reminders will be mailed out--this is it! So remember to rejoin for 1984 by mailing a check to George today! \$4.00 to ATTS, Box 26523, Lakewood, CO 80226.

As always, thank yous are due to a number of people. Jerry Schimmel was kind enough to have this issue printed and mailed out with only the barest of notice... Rich Hartzog came through again by providing the current addresses of two lost ATTS members... R.W. Henderson was kind enough to donate his time in taking the photos that appear in this issue... And if there was a Nobel Prize for Patience and Tolerance, George Magee would be on the way to Sweden... He has been waiting and waiting for his Otto Kundig token to be photographed and returned. At long last, I have accomplished this (with Mr. Henderson's help). I am an incompetent... Sorry, George--and Thank You!!!

Thanks also are due to M.W. Maret, Max Studley, and David Gladfelter for donations to ATTS. Donors have played a vital role in helping ATTS approach the break-even point in 1983 and thus keep 1984 dues down. Whether the donation was for one dollar or ten, every cent has helped to assure the regular publication of a reasonably high quality journal. Thanks, everyone...

Lee DeGood initiates a new column in this issue relating to sales tax token die varieties. It is a welcome addition to ATTS Newsletter and should greatly increase our knowledge on the subject. Lee's column, "Token Variety Study," will be a regular feature over the next couple years. Anyone spotting unreported varieties should get in touch with him...

My wife and I will be leaving for a four month vacation in New Zealand on November 7. We are planning on visiting a college roommate of mine, watching cricket matches and drinking vast quantities of Dominion Bitter beer, and touring the islands on bicycles. These activities (and high international postage rates) are not conducive to putting out the next quarterly issue of ATTS Newsletter. Instead, a double-sized double issue will be published in late March or early April, 1984... after we return. Your articles, ads, and comments are urgently needed for publication...

Tim Davenport, Editor

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# Trading Post

FREE, one mill aluminum sales tax token for new collectors. Your self-addressed stamped envelope to ATTS L-92 Joe Erber, Box 1235, Greenwood, MS 38930. Limit one please.

I NEED THE FOLLOWING Illinois tokens in EF to Unc. Please quote. IL#11, 17, 20, 22, 35, 46c, and 96. Al Kremer, 2601 Simpson Street, Evanston, IL 60201.

STILL 20 DIFFERENT BACK ISSUES! Old copies of ATTS Newsletter are a fast and inexpensive way to learn more about collecting sales tax tokens. \$5.00 postpaid. ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

LOUISIANA TRADE TOKEN CATALOG: 2,000 listings, indexed, rarity scale. Includes one page devoted to Louisiana's 4 state issued stts. By Crawford, Farber, and Tylanda. \$19.95 postpaid. Glyn Farber, 1618 15th St., Lake Charles, LA 70601.

SEND ME ANY TAX TOKEN, I will send Sunoco antique auto series token. Lloyd Andries Jr., P.O. Box 624, Witt, IL 62094.

FOR TRADE: SM#1, Litchfield IL#39, AL-7, NM-9, WA-6a, AL-1, 10, 12, AZ-5, CO-2, 4, KS-1, MS-7, MO-7, NM-1, 4, 10, WA-6, 7. Want Sales Tax, Prison, Transportation, & Race Track admission tokens. R. Kelley, 6315 Parkview Circle, Mason, OH 45040.

HAVE A SPARE COPY of Chits, Chiselers, and Funny Money, out of print standard catalog of sales tax tokens. Write for details. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

WANTED! NM#5, brass five mills, AU or Unc. Write to: Raybon Gilbert, Rt. 1 Box 4 Stanton Road, New Llano, LA 71461.

WANTED! 1 Mill AZ: Aluminum, Brass, Zinc (all with lines). 1 Mill AZ: Brass, Zinc (both no lines). Also unseparated receipts. J.A. Harris, 6830 Fairfield Rd., Painesville, OH 44077.

FREE AD!!! Send your 25 word ad and see it printed in the next issue of ATTS Newsletter. Ads to: ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

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## ATTS Dues Info

1983 Dues to the American Tax Token Society are \$4.00, payable to ATTS Secretary-Treasurer, George Van Trump, Jr., P.O. Box 26523, Lakewood, CO 80226. Additional donations to help the society meet its budget are always welcome. ATTS is an all volunteer non-profit organization.

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## The Beginner's Page

### Materials Used For STTs

A wide variety of materials were used in the manufacture of state-issued sales tax tokens. Perhaps the most interesting were the first tokens produced by the state of Missouri. These large, colorful tokens were printed on cardboard stock that was originally produced for use as milk bottle caps. The use of inexpensive metals such as aluminum, copper, zinc, and brass was more typical.

However, as the United States entered into World War II, these previously common metals became scarce wartime resources. States were forced to seek alternative materials for the production of sales tax tokens. In the 1942-43 period six of the nine states still using tax tokens turned to the use of pressed cotton fiber. A considerable amount of metal was thus saved for the war effort. Unfortunately, fiber itself soon became a restricted wartime commodity--the raw material for the production of G.I. foot-lockers.

While Oklahoma moved to the use of pressed paper (commonly called "cardboard") for its tokens, most other states began to use plastic for their fractional cents. This proved to be quite a satisfactory material for the production of sales tax tokens, as after the war only Washington returned to the use of metal for its tokens.

## 1984 DUES NOW PAYABLE

ATTS Secretary-Treasurer George Van Trump has announced that 1984 dues to the American Tax Token society will remain unchanged at a very reasonable \$4.00. All members will receive a massive double issue of ATTS Newsletter in early April, along with two additional issues later in the year. Members are entitled to a free 25 word ad in each issue of the newsletter. Keep in touch with your hobby by rejoining ATTS today!!!

\$4.00 dues to: ATTS, Box 26523, Lakewood, CO 80226

## REJOIN ATTS TODAY!

# LEIGHTON LEIGHTON

## Dairy Lunches Dairy Lunches

914 Market St. - 1080 Market St.  
18 Turk St. - 38 Third St.  
15 Market St.  
SAN FRANCISCO

914 Market St. - 1080 Market St.  
18 Turk St. - 38 Third St.  
15 Market St.  
SAN FRANCISCO

1312 Broadway - 465 12th St.  
OAKLAND

1312 Broadway - 465 12th St.  
OAKLAND

Davenport photocopies

## Leighton Dairy Lunches: A Comprehensive Listing

by Tim Davenport  
(ATTS R-232)

The Sales Tax Tokens issued by Leighton Dairy Lunches, a small chain of inexpensive restaurants located in the San Francisco Bay Area, are among the most mysterious pieces in the field. No one really knows why they disappeared -- or who was responsible for an elaborate series of reprints of the lost tokens. The only thing that is certain is that they exist. There is a legend, however.

The story is that the Leighton tokens were issued in an array of colors and denominations and were used for only a short time before governmental agents swooped in to confiscate and destroy the chain's entire stock of tokens. It continues that a historically-oriented numismatist quickly reissued the entire series as "reprints," carefully marking each of the reissued pairs with a purple rubberstamp stating "THIS TOKEN A REPRINT".

To this day no one knows who was responsible for the honest reprinting of the Leighton's Dairy Lunch pieces. Apparently they were made well before the 1960's as a complete set was housed in the C.R. Ross collection which was "lost" at the time of Mr. Ross' death until sometime in 1979.

The "reprint" specimens are currently rare. The set of fourteen reprints in the Ross collection was eventually sold to Iowa collector Tom McMann for \$100, a price well over the catalog value of \$4 each. The belief is that very few "original" tokens have survived. In fact only three original Leighton types are included in CHITS, CHISLERS AND FUNNY MONEY, the main catalog in the field. But in 1980 a small hoard of original Leighton pieces came to light. A complete listing of the series with new discoveries is included here. More information on value and rarity will appear in later issues. Since there are more tokens listed than the structure of CHITS allows, all tokens have been assigned new "pseudo-CHITS" numbers here.

(TYPIST'S NOTE: The reprint series were well-known by Emil DiBella and have been mentioned in his works. Ralph Mitchell of Fullerton, California, apparently knew the reprinters. He suggests that the work was done in the 1930's. JFS)

Leighton Dairy Lunches

Obv. LEIGHTON / Dairy Lunches / 914 Market St. - 1080 Market St. / 18 Turk St. - 38 Third St. / 15 Market St. /  
SAN FRANCISCO / 1312 Broadway - 465 12th St. / OAKLAND //

Rev. Good for California / Retail Sales Tax / on any purchase of / (denomination) / at any / Leighton Dairy Lunch //

Singles are 40 x 40 mm.; pairs are 80 x 40 mm.  
Black printing on various colors of cardboard.  
Reprints have a purple rubberstamp on the reverse:  
"This Token / a Reprint //" Date and origin of reprints unknown.  
Rarity ranges from R-7 to R-9, depending on type.

All tokens may be either single tokens or pairs.

CA#29. WHITE CARDBOARD IMPERFORATE--ORIGINAL  
5¢ denomination  
a. pair of tokens  
b. single token

CA#29R. WHITE CARDBOARD IMPERFORATE--REPRINT  
5¢ denomination  
a. pair of tokens  
b. single token

CA#30. WHITE CARDBOARD ROULETTED--ORIGINAL  
5¢ denomination  
a. pair of tokens  
b. single token

CA#30R. WHITE CARDBOARD ROULETTED--REPRINT  
5¢ denomination  
a. pair of tokens  
b. single token

CA#31. PALE GREEN CARDBOARD IMPERFORATE--ORIGINAL  
10¢ denomination

CA#31R. PALE GREEN CARDBOARD IMPERFORATE--REPRINT  
10¢ denomination

CA#32. PALE GREEN CARDBOARD ROULETTED--ORIGINAL  
10¢ denomination

CA#32R. PALE GREEN CARDBOARD ROULETTED--REPRINT  
10¢ denomination



**Reprint**

**Original**

CA#33. BUFF CARDBOARD IMPERFORATE--ORIGINAL  
15¢ denomination

CA#33R. BUFF CARDBOARD IMPERFORATE--REPRINT  
15¢ denomination

CA#34. BUFF CARDBOARD ROULETTED--ORIGINAL  
15¢ denomination

CA#34R. BUFF CARDBOARD ROULETTED--REPRINT  
15¢ denomination

CA#35. ORANGE CARDBOARD IMPERFORATE--ORIGINAL  
15¢ denomination

CA#36. ORANGE CARDBOARD ROULETTED--ORIGINAL  
15¢ denomination

CA#37. SALMON CARDBOARD IMPERFORATE--ORIGINAL  
20¢ denomination

CA#37R. SALMON CARDBOARD IMPERFORATE--REPRINT  
20¢ denomination

CA#38. SALMON CARDBOARD ROULETTED--ORIGINAL  
20¢ denomination

CA#38R. SALMON CARDBOARD ROULETTED--REPRINT  
20¢ denomination

CA#39. RED CARDBOARD IMPERFORATE--ORIGINAL  
20¢ denomination

CA#40. RED CARDBOARD ROULETTED--ORIGINAL  
20¢ denomination

CA#41. PALE BLUE CARDBOARD IMPERFORATE--ORIGINAL  
25¢ denomination

CA#41R. PALE BLUE CARDBOARD IMPERFORATE--REPRINT  
25¢ denomination

CA#42. PALE BLUE CARDBOARD ROULETTED--ORIGINAL  
25¢ denomination

CA#42R. PALE BLUE CARDBOARD ROULETTED--REPRINT  
25¢ denomination

CA#43. PALE YELLOW CARDBOARD IMPERFORATE--ORIGINAL  
30¢ denomination

CA#43R. PALE YELLOW CARDBOARD IMPERFORATE--REPRINT  
30¢ denomination

CA#44. PALE YELLOW CARDBOARD ROULETTED--ORIGINAL  
30¢ denomination

CA#44R. PALE YELLOW CARDBOARD ROULETTED--REPRINT  
30¢ denomination

CA#45. MOTTLED BLUISH-GREY CARDBOARD IMPERFORATE--ORIGINAL  
35¢ denomination

CA#45R. MOTTLED BLUISH-GREY CARDBOARD IMPERFORATE--REPRINT  
35¢ denomination

(Continued on Next Page)

This Token  
a Reprint

Leighton Listing Continued...

CA#46. MOTTLED BLuish-GREY CARDBOARD ROULETTED--ORIGINAL  
35¢ denomination

CA#46R. MOTTLED BLuish-GREY CARDBOARD ROULETTED--REPRINT  
35¢ denomination

End of Listing.

Catalog numbers CA#1 through CA#14R of Chits, Chiselers, and  
Funny Money should be disregarded as superfluous.

## 1933 Illinois Cardboard

Another Illinois cardboard sales tax token has recently come to light. The Otto Kundig token shown below comes from the collection of Pennsylvania exnumist George Magee, Jr. The token, which is the first known issue from Pleasant Plains, IL, is believed to be unique. The token is particularly interesting in that it is the first reported piece in the 1/10th Cent denomination hailing from Illinois.

The token has the date 1933 written on the reverse i

The single known specimen of the token has the date 1933 written on the reverse in ink. Whether this is the actual date of issue is potentially a matter of debate. However, this is an excellent tentative date-of-issue.

Very little is known about the piece's origin. Perhaps an Illinois ATTS member can visit a few libraries and learn more.



IL#132 Otto Kundig (Pleasant Plains, IL)

Obv. PAID / One-Tenth (1/10) Cent / Sales Tax /  
OTTO KUNDIG / Pleasant Plains, Ill. //

Rev. blank

40 x 22 mm Black printing on red cardboard  
R-10, Unique, one specimen currently known

# Another Anti-Tax "Milktop"

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by Tim Davenport  
(ATTS R-232)

During the Great Depression, one state followed another in adopting a sales tax to replenish its depleted coffers. Many of these states issued sales tax tokens to assist in the payment of sales tax on small purchases. Notable among these were the large cardboard tokens issued by Missouri--unpopular discs resembling milk bottle caps. For many, these bulky tokens came to symbolize the unpopular sales tax itself.

Not having a sales tax was a great boon for the state of Nebraska in its attempt to attract industry from neighboring states. The Omaha Chamber of Commerce, for instance, issued NB#1 (shown below), a 42 mm parody of the Missouri "milktop." A similar 42 mm anti-sales tax token, NB#9 (shown below), has recently come to light.

The "Lincoln in 1999" token apparently was issued by the Lincoln Chamber of Commerce or some similar organization in an attempt to attract business and tourism. While considerably cruder than the Omaha piece, NB#9 is considerably rarer, with only a single F-VF specimen currently known. This piece brought a bid of \$25.05 as lot number 84 of Jerry Schimmel's Mail Bid Sale #3, held in Feb. 1983.



R.W. Henderson photos

**NB-9**

**NB-1**

## NB#9 Lincoln Anti-Sales Tax token

Obv. NEBRASKA / NO SALES TAX / (map of U.S. with white Nebraska map superimposed) / LINCOLN / in 1999 //

Rev. blank

42 mm Black printing on faintly tan cardboard.  
R-10, Unique, one specimen currently known.



## Turners Piece Attributed

Token and Medal Society member Richard Coy recently sent the following letter to the ATTS Editorial Office in regards to the origin of the Turners 1/3¢ Sales Tax token which was first reported in ATTS Newsletter 43.

Dear Tim,

Recently saw the request for info on the Turners 1/3¢ Sales Tax token in the TAMS Journal.

I have one of the tokens as described and have attributed it to Louisville, KY.

Turners, or Louisville Turners as it is listed in various books, was an athletic club and was located at 310 East Broadway. The building was called Turner Hall and housed their gym facilities as well as bowling lanes. Turners logo or mark of identity was the unique T which also appears on the token.

I acquired my token in 1980 when I purchased a rather large collection of Louisville, KY tokens from a coin dealer in the Louisville area. How and when the token was used I have no information about.

Sincerely,

Dick Coy  
Spartanburg, SC

The American Tax Token Society would like to thank Mr. Coy for sharing this information with us. The new pseudo-Chits... number for the Turners piece is KY#18 and the revised rarity is R-9, 2 to 5 pieces known. Please make a notation of this information on page 3 of ATTS Newsletter 43.

When you want to buy

SALES TAX TOKENS

or sell your collection

consider

### JERRY F. SCHIMMEL

Consignors to my past sales have earned as much as \$200-700 by selling their collections through my auctions. If you are buying, the most scarce items have been featured in my sales like the I.D. CAFE Token and the New Mexico black fiber piece, as well as others. Please contact me if you are interested in consigning or if you have questions. Other tokens are considered as well. Send your name to get on the regular mailing list.

JERRY F. SCHIMMEL P.O. BOX 40888 SAN FRANCISCO CA 94140

# Token Variety Study

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By Lee DeGood  
(ATTS R-234)

## Kankakee Provisional (IL #32)

I will be writing an article for each of the next 8 issues of the newsletter, or so, on some of the major varieties of sales tax tokens that I have in my collection. We will start out in this issue with the two varieties of the Illinois provisional token from the town of Kankakee.

### VARIETY ONE

Obverse: The crossbar points to the left edge of the E in TOKEN and to the left edge of the second K in KANKAKEE. There is also a dot to the right of the bottom serif of the numeral 1 about halfway to the crossbar. These dots are sometimes almost invisible, depending on the strike.

Reverse: The O in the word OF is doubled considerably to both the left and the bottom. There is also a die mark between the bottom serifs of the two E's in the word KANKAKEE.

### VARIETY TWO

Obverse: The crossbar points to the left edge of the E in E in TOKEN and to the right edge of the N in KANKAKEE. There is also a dot to the right of the bottom serif of the numeral 1 right next to the crossbar.

Reverse: The O in the word OF is doubled slightly to the bottom only. The F in the word OF has a spur going to the left at the bottom of the main leg. There is no mark between the E's in the word KANKAKEE.

## OHIO RECEIPTS FOR SALE

HERE'S A GREAT CHANCE TO EXPAND YOUR COLLECTION! I am selling sets of unseparated pairs of Ohio sales tax receipts issued by the Reserve Litho Co. of Cleveland, Ohio. Included are the 6¢, 9¢, 12¢, 15¢, 30¢, 60¢, \$1.50, \$3.00, and the scarce \$15.00 denominations of the type used from 1953 to 1960. This lot, numbers RE64 to 72 in Chits, Chiselers, and Funny Money lists for \$9.30. Here is your chance to get them for less than a third of that!!!

**a set of nine for just \$3.00**

\*\*\*\*\*  
RALPH LEISY 616 Westridge Wooster, Ohio 44691  
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# ATTS Mailbag

Good morning Tim:

I am most pleased to learn that ATTS has not gone the way of WESTS, as I suspected but is alive and well.

Please remove my name from the missing persons file and place it on the active list. Have been here on island for two years.

I can assure you there were never any tax tokens issued in any of the islands thruout Micronesia. Even today there is no sales tax imposed by any of the island entities that make up the vast Pacific area of Micronesia...

Many thanks, Tim and warm regards from paradise.

Maxwell Studley  
Saipan, Mariana Islands

Tim--

...Re: the OK-12(#15) chocolate brown fiber. It does exist. I received it in trade from Ernie Altvater in 1972. The piece was part of the collection I sold through Paul Cunningham in 1981. (See ATTS Newsletter 41, Page 8, Lot 560. -Ed.) My recollection is that it was a nice sharp Unc. --very obviously not dyed or tampered with. I have not seen any others than that piece. Conceivably, it could have been an OK-11 resulting from a poorly mixed dye batch. In color it was somewhat lighter than the OK-14's.

It certainly is nice to see new thinking and energy in the field...

Jerry Schimmel  
San Francisco, CA

Dear "Editor"

...In cataloging all my tax tokens and the stuff Jerry sent me, I found 3 Alabama #21 (CCFM), one of which is red-orange rather than red. (This is the Alabama 5 Mill plastic. -Ed.) Also have 4 that ought to be #11, #12, or #13, but don't match the CCFM descriptions. Anyone else run into either of these? Might be that the red-orange was just a fade from sitting in the sun somewhere?

...You remember we had some early talk about a NM#12 and I wasn't sure (if I had one). Now that I've had a chance to work on a wide variety of state issues, I think I can say with some degree of confidence that I definitely have one of them. I also have a NM#11. (These are the rare New Mexico fibers. -Ed.)

Speaking of varieties again--I got to looking at die rotations on some of the various metal tokens, mostly the aluminums but some of the coppers and brasses and there's all sorts of wild things... Are there any members out there who have gone far enough with this to be able to categorize for any given state token involved?

Merlin Malehorn  
Annandale, VA

# Organizational Report

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American Tax Token Society  
Secretary and Treasurer's Report

Third Quarter, 1983

## CHECKING

Previous Balance	\$ 263.43
<u>Credits:</u>	
Dues Payments	28.00
Ads and Newsletter Sales	32.25
Catalog Sales	42.00
Donations	14.00
<u>Debits:</u>	
Newsletter Payment	136.42
Postage--Secretary	4.00
Check Charges	7.56
Purchase of Catalogs	80.00
Current Balance	\$ 151.70

## SAVINGS

Previous Balance	\$ 899.89
<u>Credit:</u>	
Interest Earned	26.60
Current Balance	\$ 926.49

## CHANGES OF ADDRESS

R-307 Gary Piekarek 2510 Robert T. Longway Blvd. Apt. 24  
Flint, MI 48503

## MEMBERS FOUND

R-276 Maxwell Studley Menu Graphics Box SPP North Mariana  
Island, TT 96950  
R-281 David Gladfelter 228 Winding Way Moorestown, New  
Jersey 08057

# New Members

## NEW MEMBERS

R-332 David N. Ferguson 3405 Richmond Ave. Staten Island,  
New York 10312  
R-333 Matt Krzastek P.O. Box 398 Hillsboro, NH 03244  
R-334 Walter F. Stevenson 22 Roanoke Road Matawan, New  
Jersey 07747  
R-335 Richard D. Mitchell 4706 NW 23rd Oklahoma City,  
Oklahoma 73127  
  
R-336 Stuart Farnham 165 S. Alvarado Ave. Meiners Oaks,  
California 93023  
R-337 James A. McCarty 1300 Pine Oak Circle Edmond,  
Oklahoma 73034